



**Finance Committee  
Conference Room B  
100 W California Ave.  
Ridgecrest, CA 93555  
(2<sup>nd</sup> Tuesday each month)**

**AGENDA**

**Tuesday, May 10, 2022**

**Meeting – 5:30 p.m.**

Public participation is also allowed *and encouraged* via live streaming and call-in or via written correspondence. **TO PARTICIPATE, PLEASE CALL: 1-650-479-3208**

**-Meeting number (access code): 126 249 6217**

**-Meeting password: PaXde4DrW88**

- **Submit written comments:** We encourage submittal of written comments supporting, opposing, or otherwise commenting on an agenda item or public comment. Send emails to [kisaac@ridgecrest-ca.gov](mailto:kisaac@ridgecrest-ca.gov) no later than 4:00 pm the date of the meeting. All communication is read by the Finance Committee.

Committee Members – Mayor Bruen, Council Member Hayman

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES** – April 12 , 2022
- 5. PUBLIC COMMENT (Items Not on the Agenda)**
- 6. DISCUSSION AND OTHER ACTION ITEMS**
  - A. Sales Tax Update**
  - B. 3<sup>rd</sup> Quarter Update**
  - C. Policy Updates**
  - D. FY23 Budget Update**
- 7. COMMITTEE MEMBER COMMENTS**
- 8. SUPPORT STAFF COMMENTS**
- 9. FUTURE AGENDA ITEMS**
- 10. NEXT MEETING** June 14, 2022
- 11. ADJOURNMENT**

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**DRAFT MINUTES  
Tuesday, April 12, 2022  
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Committee Members – Mayor Bruen, Council Member Hayman

**1. CALL TO ORDER – 1739**

**2. ROLL CALL**

**A. Mayor Bruen – Present**

**B. Council Member Hayman – Present**

**3. APPROVAL OF AGENDA – Approved**

**4. APPROVAL OF MINUTES – March 08, 2022 – Approved**

**5. PUBLIC COMMENT (Items Not on the Agenda) – None**

**6. DISCUSSION AND OTHER ACTION ITEMS**

**A. Sales Tax Update (Ref: Sales Tax Update)**

- Sales Tax; Expected to increase over time due to steady rise in pricing.
- Measure L/V; Received December and January payment.
- Transient Occupancy Tax; Received December payment.
- Property Tax; Expected to receive a large portion in April.

**B. FY23 Budget Discussion**

- Discussion of the Fiscal Year 2023 Budget for the City of Ridgecrest included discussion of salary increases and adjusting the budget due to inflation.

**7. COMMITTEE MEMBER COMMENTS – None**

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(2<sup>nd</sup> Tuesday each month)**

**8. SUPPORT STAFF COMMENTS – None**

**9. FUTURE AGENDA ITEMS – None**

**10. NEXT MEETING** May 10, 2022

**11. ADJOURNMENT – 1823**

Sales Tax							
2019		2020		2021		2022	
Month	Amount	Month	Amount	Month	Amount	Month	Amount
July	227,005.12	July	328,078.19	July	349,723.30	July	414,657.14
August	300,948.37	August	343,722.05	August	324,333.00	August	357,694.59
September	338,655.97	September	191,455.99	September	351,141.03	September	282,781.46
October	322,798.06	October	305,953.07	October	324,390.85	October	344,807.49
November	271,392.31	November	320,224.26	November	274,283.18	November	282,556.73
December	254,148.91	December	293,780.48	December	297,317.78	December	470,328.88
January	299,378.41	January	282,460.38	January	321,134.52	January	366,046.70
February	295,472.20	February	219,310.72	February	249,191.85	February	277,039.57
March	225,724.38	March	154,494.92	March	384,030.11	March	
April	315,002.87	April	284,590.65	April	382,684.68	April	
May	278,596.24	May	332,776.75	May	445,203.69	May	
June	247,525.43	June	308,550.43	June	267,774.61	June	
Budget	3,326,279.00	Budget	3,378,352.00	Budget	3,363,977.00	Budget	3,693,633.00
Actual	3,376,648.27	Actual	3,365,397.89	Actual	3,971,208.60	Actual	2,795,912.56
Difference	50,369.27	Difference	(12,954.11)	Difference	607,231.60	Difference	(897,720.44)

Average of last 4 years	Median of last 4 years
329,865.94	338,900.75
331,674.50	334,027.53
291,008.61	310,718.72
324,487.37	323,594.46
287,114.12	278,419.96
328,894.01	295,549.13
317,255.00	310,256.47
260,253.59	263,115.71
254,749.80	225,724.38
327,426.07	315,002.87
352,192.23	332,776.75
274,616.82	267,774.61

Measure L/V Add-On Tax							
2019		2020		2021		2022	
Month	Amount	Month	Amount	Month	Amount	Month	Amount
July	304,056.11	July	407,276.94	July	428,256.50	July	538,159.21
August	421,638.71	August	416,719.02	August	468,230.13	August	509,552.91
September	420,967.86	September	269,782.41	September	456,135.13	September	434,430.28
October	393,803.84	October	390,094.78	October	410,609.87	October	462,323.78
November	347,825.22	November	423,002.75	November	372,546.02	November	413,188.16
December	392,662.40	December	399,370.59	December	466,557.09	December	623,696.39
January	391,409.20	January	365,622.46	January	424,477.72	January	480,118.30
February	362,419.22	February	288,151.94	February	383,583.42	February	408,539.89
March	283,877.30	March	284,145.08	March	510,420.61	March	
April	411,631.34	April	357,322.71	April	514,213.53	April	
May	397,884.08	May	439,685.87	May	605,801.34	May	
June	300,532.48	June	437,352.04	June	362,430.53	June	
Budget	4,044,643.00	Budget	4,449,922.00	Budget	4,371,979.00	Budget	4,993,000.00
Actual	4,428,707.76	Actual	4,478,526.59	Actual	5,403,261.89	Actual	3,870,008.92
Difference	384,064.76	Difference	28,604.59	Difference	1,031,282.89	Difference	(1,122,991.08)

Average of last 4 years	Median of last 4 years
419,437.19	417,766.72
454,035.19	444,934.42
395,328.92	427,699.07
414,208.07	402,206.86
389,140.54	392,867.09
470,571.62	432,963.84
415,406.92	407,943.46
360,673.62	373,001.32
359,481.00	284,145.08
427,722.53	411,631.34
481,123.76	439,685.87
366,771.68	362,430.53

Transient Occupancy Tax							
2019		2020		2021		2022	
Month	Amount	Month	Amount	Month	Amount	Month	Amount
July	109,404.12	July	188,736.85	July	100,451.47	July	170,973.84
August	150,757.82	August	200,470.27	August	136,901.32	August	156,995.57
September	130,717.18	September	144,805.58	September	81,092.72	September	158,857.27
October	145,634.88	October	135,901.66	October	98,242.42	October	146,201.59
November	95,310.20	November	116,630.40	November	111,082.73	November	114,369.84
December	52,602.36	December	116,220.58	December	64,563.91	December	110,234.20
January	80,051.53	January	127,560.99	January	100,168.08	January	95,239.02
February	176,714.08	February	109,324.59	February	107,037.57	February	96,867.85
March	108,658.06	March	98,304.42	March	123,367.73	March	3,108.30
April	146,738.99	April	44,412.17	April	122,338.20	April	
May	142,936.54	May	49,075.68	May	152,518.73	May	
June	118,972.58	June	79,658.48	June	147,571.68	June	
Budget	1,500,000.00	Budget	1,500,000.00	Budget	1,500,000.00	Budget	1,400,000.00
Actual	1,458,498.34	Actual	1,411,101.67	Actual	1,345,336.55	Actual	1,052,847.49
Difference	(41,501.66)	Difference	(88,898.33)	Difference	(154,663.45)	Difference	(347,152.51)

Average of last 4 years	Median of last 4 years
142,391.57	140,188.98
161,281.24	153,876.69
128,868.19	137,761.38
131,495.14	140,768.27
109,348.29	112,726.29
85,905.26	87,399.05
100,754.91	97,703.55
122,486.02	108,181.08
83,359.63	103,481.24
104,496.45	122,338.20
114,843.65	142,936.54
115,400.91	118,972.58

Property Taxes (All Accounts Included)							
2019		2020		2021		2022	
Month	Amount	Month	Amount	Month	Amount	Month	Amount
July	10,682.74	July	2,654.99	July	2,012.65	July	
August	1,776.73	August	1,990.32	August		August	7,487.98
September	26,966.23	September	28,286.96	September		September	33,151.01
October	10,953.89	October	6,066.17	October	11,868.39	October	6,400.62
November	102,004.27	November	13,523.08	November	25,681.33	November	14,901.30
December	1,002,754.93	December	1,196,305.41	December	1,264,046.30	December	1,311,288.62
January	36,664.31	January	5,407.24	January	156,932.33	January	173,239.01
February	4,692.33	February	171,308.42	February	7,185.38	February	14,895.01
March	2,160.09	March	3,693.13	March	3,120.39	March	3,176.84
April	1,028,365.03	April	968,992.13	April	1,113,041.14	April	1,160,405.69
May	2,550.30	May	89,595.63	May	2,929.12	May	
June	160,630.08	June	80,687.67	June	168,903.69	June	
Budget	2,347,574.00	Budget	2,354,201.00	Budget	2,592,358.00	Budget	2,705,464.00
Actual	2,390,200.93	Actual	2,568,511.15	Actual	2,755,720.72	Actual	2,724,946.08
Difference	42,626.93	Difference	214,310.15	Difference	163,362.72	Difference	19,482.08

Average of last 4 years	Median of last 4 years
5,116.79	2,654.99
3,751.68	1,990.32
29,468.07	28,286.96
8,822.27	8,677.26
39,027.50	20,291.32
1,193,598.82	1,230,175.86
93,060.72	96,798.32
49,520.29	11,040.20
3,037.61	3,148.62
1,067,701.00	1,070,703.09
31,691.68	2,929.12
136,740.48	160,630.08

# City of Ridgecrest – Quarterly Financial Report

Fiscal Year 2021-2022

Third Quarter Ending March 31, 2022

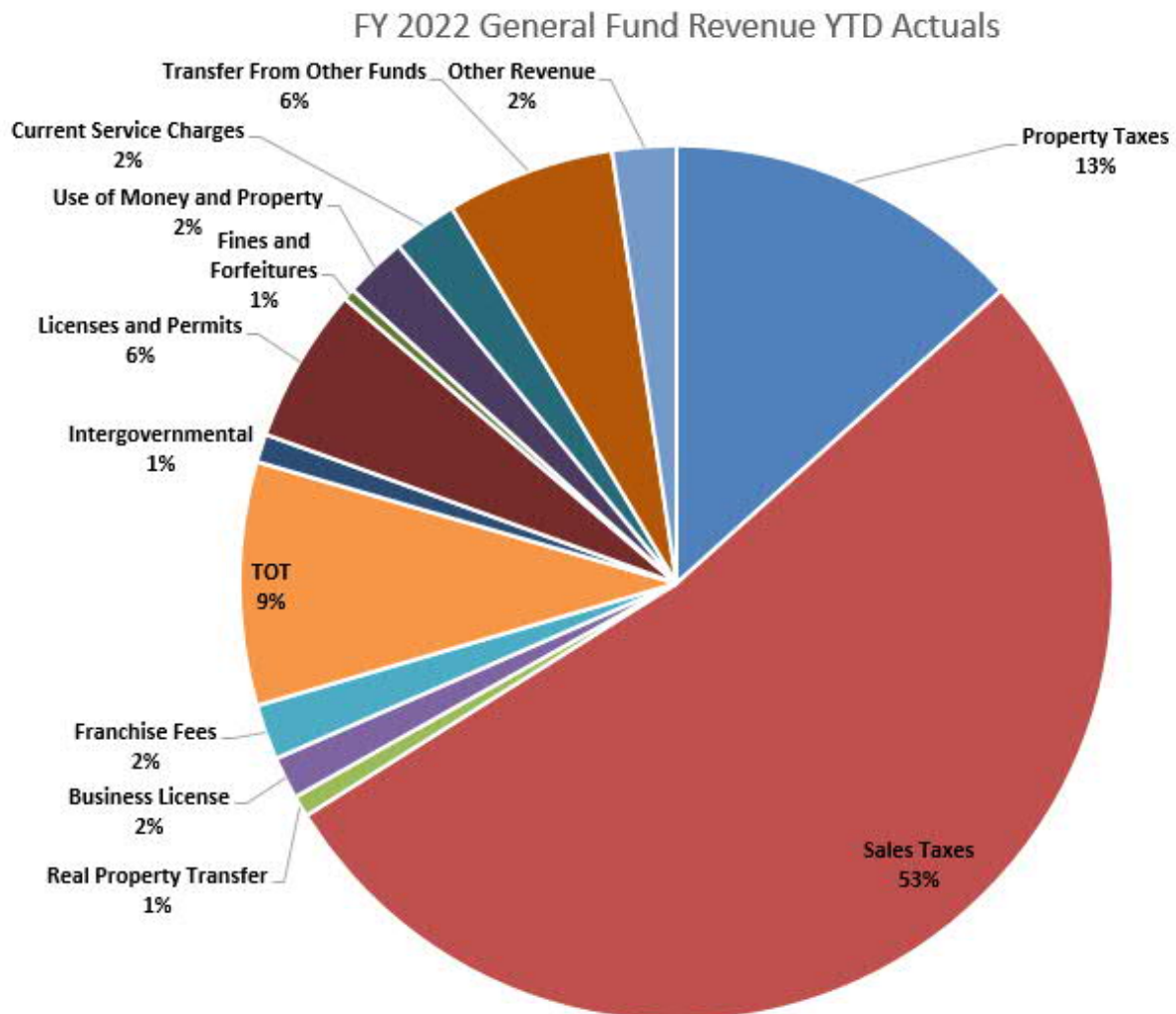
This report summarizes the activities of the major operating funds and is not meant to be inclusive of all finance and accounting transactions and excludes encumbrances. The report is written to provide the Council and the public with an overview of the state of the City's general fiscal condition. It covers the amounts of the third quarter of fiscal year 2022.

## General Fund Revenues

The table below highlights the amounts and percentages of revenues received in each of the major classifications as of March 31, 2022. The third quarter reports show General Fund revenues coming in at 63% of the Amended Budget amount. The amount received is higher than the third quarter of the previous year, which was \$11,074,462.

	FISCAL YEAR 2021-2022			YTD % of Amended Budget
	Adopted Budget	Amended Budget	YTD Actuals	
Revenue Type				
Property Taxes	2,705,464	2,705,464	1,563,280	58%
Sales Taxes	8,926,633	8,926,633	6,184,576	69%
Real Property Transfer	95,000	95,000	92,477	97%
Business License	195,000	195,000	182,846	94%
Franchise Fees	824,500	824,500	239,865	29%
TOT	1,400,000	1,400,000	1,053,999	75%
Intergovernmental	946,441	1,066,441	122,119	11%
Licenses and Permits	532,500	532,500	674,385	127%
Fines and Forfeitures	46,250	46,250	49,708	107%
Use of Money and Property	417,100	417,100	271,107	65%
Current Service Charges	656,216	656,216	279,420	43%
Transfer From Other Funds	1,217,452	1,217,452	730,592	60%
Other Revenue	419,400	419,400	277,429	66%
<b>TOTAL REVENUES</b>	<b>18,381,956</b>	<b>18,501,956</b>	<b>11,721,803</b>	<b>63%</b>

The pie chart below shows the percentage of each revenue type to the total amount of revenue received for the reporting period. As the chart shows, 53% of the General Fund revenue is coming from sales tax.





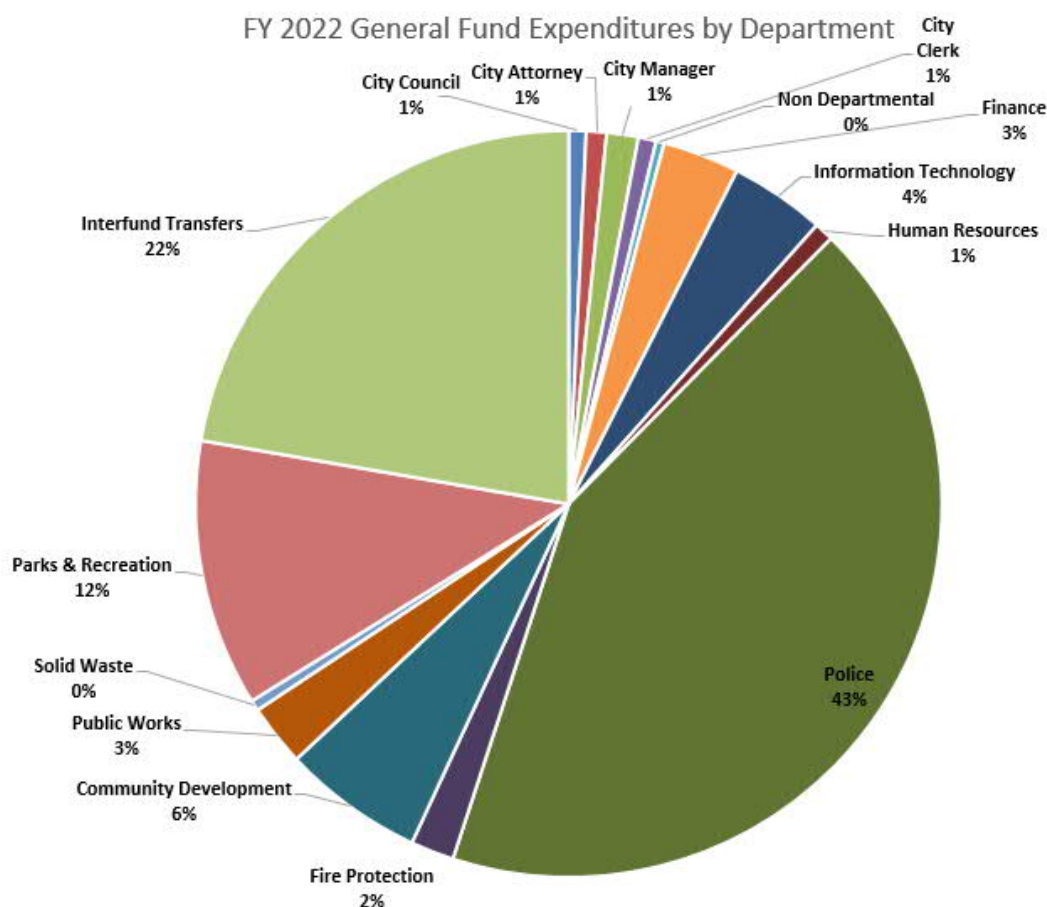
### General Fund Expenditures

The City has spent 50% of the Amended Budget amount in general fund expenditures during the third quarter of FY 2022. The amount spent is slightly higher than the third quarter of FY21, which was \$10,356,485.

	FISCAL YEAR 2021-2022			YTD % of Amended Budget
	Adopted Budget	Amended Budget	YTD Actuals	
Expenditure Type				
Personnel	8,638,519	8,632,519	5,773,014	67%
Services	4,059,186	4,243,238	1,821,120	43%
Materials	381,701	421,150	227,581	54%
Capital	944,738	929,738	511,141	55%
ISF Allocation	329,015	329,015	167,318	51%
Debt Service	152,910	152,910	15,205	10%
Other Financing Uses	7,304,543	7,304,543	2,440,562	33%
<b>TOTAL EXPENDITURES</b>	<b>21,810,612</b>	<b>22,013,113</b>	<b>10,955,940</b>	<b>50%</b>

	FISCAL YEAR 2020-2021			YTD % of Amended Budget
	Adopted Budget	Amended Budget	YTD Actuals	
Total Revenues	18,381,956	18,501,956	11,721,803	63%
Total Expenditures	21,810,612	22,013,113	10,955,940	50%
Revenue over (under) expenditures	(3,428,656)	(3,511,157)	765,863	

The pie chart below shows the percentage of General Fund dollars spent by department or division.



## Interfund Transfers – General Fund

Interfund transfers received by General Fund came from the following:

Fund 102 Gas Tax Fund for admin overhead allocation	\$ 182,970
Fund 103 SB1/RMRA Fund for admin overhead allocation	\$ 16,335
Fund 300 TDA Transit Fund for admin overhead allocation	\$ 142,587
Fund 310 Wastewater Fund for admin overhead allocation	\$ 221,292
Fund 410 Self Insurance Fund for admin overhead allocation	\$ 72
Fund 440 Fleet ISF Fund for admin overhead allocation	\$ 42,336
Fund 939 RDA/Successor Agency for RDA admin allowance	\$ 125,000
	<u>\$ 730,592</u>

Interfund transfers made by General Fund to the following funds:

Fund 102 Gas Tax Fund for Streets maintenance (Measure V)	\$ 915,424
Fund 410 Self Insurance Fund for insurance allocation	\$ 390,042
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 1,135,096
	<u>\$ 2,440,562</u>

## Gas Tax Fund

The Gas Tax fund has received 40% of the Amended Budget amount for the third quarter of FY 2022. The amount received is higher than the amount received in the third quarter of FY21, which was \$1,023,669. The fund has spent 54% of the Amended Budget amount in expenditures. The amount spent is higher than the amount of third quarter FY21, which was \$1,574,767. The table below shows the fund's revenue and expenditure budget and actual comparison.

	FISCAL YEAR 2021-2022			YTD % of Amended Budget
	Adopted Budget	Amended Budget	YTD Actuals	
Revenue				
Intergovernmental	679,673	679,673	457,898	67%
Use of property & money	100	100	-	0%
Transfer from other funds	2,731,098	2,731,098	915,424	34%
Other revenue	-	-	363	0%
Total Revenues	3,410,871	3,410,871	1,373,685	40%
Expenditures				
Personnel	734,629	734,629	486,385	66%
Services	1,205,450	1,253,254	329,119	26%
Materials	735,050	835,771	424,783	51%
Capital	250,500	276,400	275,810	100%
ISF Allocation	85,583	85,583	59,135	69%
Other Financing Uses	465,021	465,021	393,127	85%
Total Expenditures	3,476,233	3,650,658	1,968,359	54%
Revenue over (under) expenditures	(65,362)	(239,787)	(594,675)	

## Interfund Transfers – Gas Tax Fund

Interfund transfers received by Gas Tax Fund came from the following:

Fund 100 General Fund for the Measure V funding	\$ 915,424
	<u>\$ 915,424</u>

Interfund transfers made by Gas Tax Fund to the following:

Fund 100 General Fund for the admin overhead allocation	\$ 182,970
Fund 410 Self Insurance Fund for the insurance allocation	\$ 81,531
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 128,626
	<u>\$ 393,127</u>

## T.D.A. Transit Fund

The Transit Fund has received 14% of the Amended Budget amount in revenue for the third quarter of FY 2022. The amount received is higher than the amount received in the third quarter of FY21, which was \$331,854. The Transit Claim was on the agenda for the 5/4/22 Council Meeting. After submission of the claim to the county, we should expect to receive payment. Last year the payment did not come in until November, but we were able to account for it in the FY21 revenue. The third quarter expenditure amount is 33% of the Amended Budget amount. The amount spent is slightly higher than the amount spent in the third quarter of FY21, which was \$881,477. The table below shows the fund's revenue and expenditure budget and actual comparison.

	FISCAL YEAR 2021-2022			YTD % of
	Adopted Budget	Amended Budget	YTD Actuals	Amended Budget
Revenue				
Taxes	1,246,000	1,251,998	-	0%
Intergovernmental	865,416	1,545,594	652	0%
Use of property & money	4,500	4,500	127	3%
Current service charges	199,430	199,430	410,697	206%
Transfer from other funds	-	-	-	0%
Other revenue	-	-	-	0%
Total Revenues	2,315,346	3,001,522	411,475	14%
Expenditures				
Personnel	682,869	682,869	389,572	57%
Services	171,900	353,539	81,786	23%
Materials	15,000	66,891	3,754	6%
Capital	922,968	1,024,334	102,961	10%
ISF Allocation	138,613	138,613	47,263	34%
Other financing uses	446,237	446,237	264,546	59%
Total Expenditures	2,377,587	2,712,483	889,881	33%
Revenue over (under) expenditures	(62,241)	289,039	(478,406)	

## Interfund Transfers – T.D.A. Transit Fund

Interfund transfers made by Transit T.D.A. Fund to the following:

Fund 100 General Fund for the admin overhead allocation	\$ 142,587
Fund 410 Self Insurance Fund for the insurance allocation	\$ 41,679
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 80,280
	<u>\$ 264,546</u>

## Wastewater Fund

The Wastewater Fund has received 66% of the Amended Budget amount in revenue for the third quarter of FY 2022. The amount received is slightly higher than the amount received in the third quarter of FY21, which was \$4,316,745. The expenditures for the third quarter are at 22% of the Amended Budget amount. The expenditure amount is higher than the amount for the third quarter of FY21, which was \$1,815,357. The table below shows the fund's revenue and expenditure budget and actual comparison.

	FISCAL YEAR 2021-2022			YTD % of
	Adopted Budget	Amended Budget	YTD Actuals	Amended Budget
Revenue				
Intergovernmental	-	-	-	0%
Use of property & money	235,000	235,000	57,816	25%
Current service charges	6,285,000	6,285,000	4,251,376	68%
Other revenue	300	300	9,015	3005%
Total Revenues	6,520,300	6,520,300	4,318,207	66%
Expenditures				
Personnel	1,067,104	1,067,104	797,668	75%
Services	7,221,594	7,322,713	453,468	6%
Materials	105,600	111,937	45,943	41%
Capital	1,933,000	2,345,527	646,810	28%
ISF Allocation	68,014	68,014	57,598	85%
Other financing uses	573,873	573,873	503,493	88%
Total Expenditures	10,969,185	11,489,168	2,504,980	22%
Revenue over (under) expenditures	(4,448,885)	(4,968,868)	1,813,227	

## Interfund Transfers – Waste Water Fund

Interfund transfers made by Waste Water Fund to the following:

Fund 100 General Fund for the admin overhead allocation	\$ 221,292
Fund 410 Self Insurance Fund for the insurance allocation	\$ 168,225
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 113,976
	<u>\$ 503,493</u>

## Human Resources/Risk Management ISF

The Human Resources/Risk Management Fund, (also known as the Self-Insurance Fund) has received 81% of the Amended Budget amount in revenue for the third quarter of FY 2022. The amount received is higher than the amount received in FY21, which was \$672,398. The expenditures for the third quarter are at 64%. This is higher than the amount spend in the third quarter of FY21, which was \$789,162. The table below shows the fund's revenue and expenditure budget and actual comparison.

	FISCAL YEAR 2021-2022			YTD % of
	Adopted Budget	Amended Budget	YTD Actuals	Amended Budget
Revenue				
Use of property & money	12,500	12,500	2,699	22%
Current service charges	305,000	305,000	232,239	76%
Transfer from other funds	864,972	864,972	648,729	75%
Other revenue	250,000	250,000	271,438	109%
Total Revenues	1,432,472	1,432,472	1,155,105	81%
Expenditures				
Personnel	430,014	430,014	357,355	83%
Services	670,500	670,500	575,613	86%
Materials	300	300	-	0%
Other financing uses	393,325	393,325	19,692	5%
Total Expenditures	1,494,139	1,494,139	952,661	64%
Revenue over (under) expenditures	(61,667)	(61,667)	202,444	

## Interfund Transfers – Human Resources/Risk Management ISF Fund

Interfund transfers received by the Self Insurance Fund came from the following:

Fund 100 General Fund for insurance allocation	\$ 390,042
Fund 102 Gas Tax Fund for insurance allocation	\$ 81,531
Fund 103 SB1/RMRA Tax Fund for insurance allocation	\$ 4,680
Fund 300 TDA Transit Fund for insurance allocation	\$ 41,679
Fund 310 Waste Water Fund for insurance allocation	\$ 113,976
Fund 440 Fleet Maintenance ISF for insurance allocation	\$ 16,821
	<u>\$ 648,729</u>

Interfund transfers made by the Self Insurance Fund to the following:

Fund 100 General Fund for admin overhead allocation	\$ 72
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 19,620
	<u>\$ 19,692</u>

### Fleet Maintenance ISF Fund

This fund charges back the fund that uses its services by allocating its actual expenses by mileage/hours driven/used of the fund's vehicles and equipment. This fund has received 53% of the Amended Budget amount in revenue for the third quarter of FY 2022. The amount received is slightly lower than the amount received in the third quarter of FY21, which was \$355,594. The expenses for the third quarter of FY 2022 are at 57% of the Amended Budget amount. The amount spent is slightly higher than the amount spent in the third quarter of FY21, which was \$321,965. The table below shows the fund's revenue and expenditure budget and actual comparison.

	FISCAL YEAR 2021-2022			YTD % of
	Adopted Budget	Amended Budget	YTD Actuals	Amended Budget
<b>Revenue</b>				
Intergovernmental	-	-	-	0%
Use of property & money	1,400	1,400	271	19%
Current service charges	621,051	621,051	331,314	53%
Transfer from other funds	-	-	-	0%
<b>Total Revenues</b>	<b>622,451</b>	<b>622,451</b>	<b>331,585</b>	<b>53%</b>
<b>Expenditures</b>				
Personnel	114,589	114,589	81,826	71%
Services	27,500	30,930	17,959	58%
Materials	315,800	312,150	153,142	49%
Capital	45,000	45,000	-	0%
Other financing uses	98,574	98,574	88,738	90%
<b>Total Expenditures</b>	<b>601,463</b>	<b>601,243</b>	<b>341,665</b>	<b>57%</b>
<b>Revenue over (under) expenditures</b>	<b>20,988</b>	<b>21,208</b>	<b>(10,080)</b>	

### Interfund Transfers – Fleet Maintenance ISF Fund

Interfund transfers made by the Fleet Maintenance Fund to the following:

Fund 100 General Fund for admin overhead allocation	\$ 42,336
Fund 410 Self Insurance Fund for insurance allocation	\$ 29,581
Fund 191 PERS COP Debt Service Fund for COP payment	\$ 16,821
	<u>\$ 88,738</u>



City of Ridgecrest  
Investment Summary Report  
Fiscal Year 2021-2022  
Third Quarter Ending March 31, 2022

Name of Institution	Rate	Maturity	Market Value	% of Portfolio
Mission Bank - Checking Account	0.00%	N/A	\$ 2,697,545	4%
Local Agency Investment Funds				
City of Ridgecrest	0.32%	N/A	\$ 66,365,066	
Assessment District	0.32%	N/A	\$ 487,141	
Successor Agency	0.32%	N/A	\$ 2,133,162	
Total LAIF Investment			<u>\$ 68,985,368</u>	96%
<b>TOTAL CITY INVESTMENTS</b>			<u><u>\$ 71,682,913</u></u>	100%

To the best of my knowledge, there are not misstatements of material amounts within this Quarterly Investment Report; or omissions of material accounts to cause this investment report to be misleading.

I certify that this report accurately reflects all City of Ridgecrest investments and complies with the investment policy of the City as approved by the governing board; and there are sufficient funds available to meet the City's expenditure requirements for the next six months.




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Cheri Freese  
Finance Director





Summarized

# Budget by Account Classification Report

Through 03/31/22  
Prior Fiscal Year Activity Included  
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 100 - GENERAL FUND</b>									
<b>REVENUE</b>									
Taxes	14,146,597.00	.00	14,146,597.00	909,272.28	.00	9,317,043.44	4,829,553.56	66	14,986,009.17
Intergovernmental	946,441.00	120,000.00	1,066,441.00	9,196.93	.00	122,119.03	944,321.97	11	320,882.93
Licenses and Permits	532,500.00	.00	532,500.00	163,634.42	.00	674,385.25	(141,885.25)	127	738,969.37
Fines and Forfeitures	46,250.00	.00	46,250.00	3,613.57	.00	49,707.63	(3,457.63)	107	72,894.50
Use of Property and Money	417,100.00	.00	417,100.00	26,796.08	.00	271,106.75	145,993.25	65	188,012.97
Current Service Charges	656,216.00	.00	656,216.00	28,649.64	.00	279,419.91	376,796.09	43	528,632.46
Transfer from Other Funds	1,217,452.00	.00	1,217,452.00	67,288.00	.00	730,592.00	486,860.00	60	1,302,971.93
Other Revenue	419,400.00	.00	419,400.00	9,427.22	.00	277,429.43	141,970.57	66	956,914.94
<b>REVENUE TOTALS</b>	<b>\$18,381,956.00</b>	<b>\$120,000.00</b>	<b>\$18,501,956.00</b>	<b>\$1,217,878.14</b>	<b>\$0.00</b>	<b>\$11,721,803.44</b>	<b>\$6,780,152.56</b>	<b>63%</b>	<b>\$19,095,288.27</b>
<b>EXPENSE</b>									
Personnel	8,638,519.00	(6,000.00)	8,632,519.00	619,051.06	.00	5,773,013.87	2,859,505.13	67	8,715,846.68
Services	4,059,186.00	183,752.00	4,242,938.00	350,511.32	758,073.57	1,821,119.62	1,663,744.81	61	2,364,823.88
Materials	381,701.00	39,749.00	421,450.00	33,010.90	(10,036.88)	227,580.86	203,906.02	52	232,051.34
Capital	944,738.00	(15,000.00)	929,738.00	428.67	(153,434.37)	511,140.59	572,031.78	38	170,873.84
ISF Allocation	329,015.00	.00	329,015.00	29,312.00	.00	167,318.00	161,697.00	51	193,720.00
Debt Service	152,910.00	.00	152,910.00	.00	.00	15,205.39	137,704.61	10	15,890.49
Other Financing Uses	7,304,543.00	.00	7,304,543.00	390,619.03	.00	2,440,562.00	4,863,981.00	33	2,805,002.15
<b>EXPENSE TOTALS</b>	<b>\$21,810,612.00</b>	<b>\$202,501.00</b>	<b>\$22,013,113.00</b>	<b>\$1,422,932.98</b>	<b>\$594,602.32</b>	<b>\$10,955,940.33</b>	<b>\$10,462,570.35</b>	<b>52%</b>	<b>\$14,498,208.38</b>
<b>Fund 100 - GENERAL FUND Totals</b>									
<b>REVENUE TOTALS</b>	<b>18,381,956.00</b>	<b>120,000.00</b>	<b>18,501,956.00</b>	<b>1,217,878.14</b>	<b>.00</b>	<b>11,721,803.44</b>	<b>6,780,152.56</b>	<b>63%</b>	<b>19,095,288.27</b>
<b>EXPENSE TOTALS</b>	<b>21,810,612.00</b>	<b>202,501.00</b>	<b>22,013,113.00</b>	<b>1,422,932.98</b>	<b>594,602.32</b>	<b>10,955,940.33</b>	<b>10,462,570.35</b>	<b>52%</b>	<b>14,498,208.38</b>
<b>Fund 100 - GENERAL FUND Totals</b>	<b>(\$3,428,656.00)</b>	<b>(\$82,501.00)</b>	<b>(\$3,511,157.00)</b>	<b>(\$205,054.84)</b>	<b>(\$594,602.32)</b>	<b>\$765,863.11</b>	<b>(\$3,682,417.79)</b>		<b>\$4,597,079.89</b>
<b>Fund 102 - GAS TAX FUND</b>									
<b>REVENUE</b>									
Intergovernmental	679,673.00	.00	679,673.00	51,602.79	.00	457,898.09	221,774.91	67	617,778.12
Use of Property and Money	100.00	.00	100.00	.00	.00	.00	100.00	0	323.77
Transfer from Other Funds	2,731,098.00	.00	2,731,098.00	233,716.68	.00	915,423.85	1,815,674.15	34	1,451,837.84
Other Revenue	.00	.00	.00	.00	.00	362.62	(362.62)	+++	950.00
<b>REVENUE TOTALS</b>	<b>\$3,410,871.00</b>	<b>\$0.00</b>	<b>\$3,410,871.00</b>	<b>\$285,319.47</b>	<b>\$0.00</b>	<b>\$1,373,684.56</b>	<b>\$2,037,186.44</b>	<b>40%</b>	<b>\$2,070,889.73</b>
<b>EXPENSE</b>									
Personnel	734,629.00	.00	734,629.00	44,823.25	.00	486,385.40	248,243.60	66	721,275.39
Services	1,205,450.00	51,804.00	1,257,254.00	48,194.05	35,874.94	329,119.43	892,259.63	29	383,269.37
Materials	735,050.00	96,721.00	831,771.00	23,474.56	230,084.16	424,782.61	176,904.23	79	509,208.54
Capital	250,500.00	25,900.00	276,400.00	.00	.00	275,810.18	589.82	100	82,181.41
ISF Allocation	85,583.00	.00	85,583.00	3,444.00	.00	59,135.00	26,448.00	69	79,502.00
Other Financing Uses	465,021.00	.00	465,021.00	41,816.77	.00	393,127.17	71,893.83	85	516,028.36
<b>EXPENSE TOTALS</b>	<b>\$3,476,233.00</b>	<b>\$174,425.00</b>	<b>\$3,650,658.00</b>	<b>\$161,752.63</b>	<b>\$265,959.10</b>	<b>\$1,968,359.79</b>	<b>\$1,416,339.11</b>	<b>61%</b>	<b>\$2,291,465.07</b>



# Budget by Account Classification Report

Through 03/31/22  
Prior Fiscal Year Activity Included  
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 102 - GAS TAX FUND Totals									
REVENUE TOTALS	3,410,871.00	.00	3,410,871.00	285,319.47	.00	1,373,684.56	2,037,186.44	40%	2,070,889.73
EXPENSE TOTALS	3,476,233.00	174,425.00	3,650,658.00	161,752.63	265,959.10	1,968,359.79	1,416,339.11	61%	2,291,465.07
Fund 102 - GAS TAX FUND Totals	(\$65,362.00)	(\$174,425.00)	(\$239,787.00)	\$123,566.84	(\$265,959.10)	(\$594,675.23)	\$620,847.33		(\$220,575.34)
Fund 103 - GAS TAX - SB-1/RMRA									
REVENUE									
Intergovernmental	563,822.00	.00	563,822.00	45,905.46	.00	388,770.64	175,051.36	69	539,525.34
Use of Property and Money	2,500.00	.00	2,500.00	.00	.00	387.27	2,112.73	15	1,544.41
Transfer from Other Funds	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$566,322.00	\$0.00	\$566,322.00	\$45,905.46	\$0.00	\$389,157.91	\$177,164.09	69%	\$541,069.75
EXPENSE									
Personnel	134,882.00	.00	134,882.00	10,215.75	.00	74,483.95	60,398.05	55	107,000.89
Materials	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	369,112.00	.00	369,112.00	5,948.31	.00	56,842.47	312,269.53	15	642,159.04
EXPENSE TOTALS	\$503,994.00	\$0.00	\$503,994.00	\$16,164.06	\$0.00	\$131,326.42	\$372,667.58	26%	\$749,159.93
Fund 103 - GAS TAX - SB-1/RMRA Totals									
REVENUE TOTALS	566,322.00	.00	566,322.00	45,905.46	.00	389,157.91	177,164.09	69%	541,069.75
EXPENSE TOTALS	503,994.00	.00	503,994.00	16,164.06	.00	131,326.42	372,667.58	26%	749,159.93
Fund 103 - GAS TAX - SB-1/RMRA Totals	\$62,328.00	\$0.00	\$62,328.00	\$29,741.40	\$0.00	\$257,831.49	(\$195,503.49)		(\$208,090.18)
Fund 300 - T.D.A. TRANSIT FUND									
REVENUE									
Taxes	1,246,000.00	5,998.00	1,251,998.00	.00	.00	.00	1,251,998.00	0	116,741.00
Intergovernmental	865,416.00	680,178.00	1,545,594.00	.00	.00	652.33	1,544,941.67	0	149,111.00
Use of Property and Money	4,500.00	.00	4,500.00	.00	.00	126.61	4,373.39	3	4,408.79
Current Service Charges	199,430.00	.00	199,430.00	130,825.56	.00	410,696.54	(211,266.54)	206	184,939.69
Transfer from Other Funds	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$2,315,346.00	\$686,176.00	\$3,001,522.00	\$130,825.56	\$0.00	\$411,475.48	\$2,590,046.52	14%	\$455,200.48
EXPENSE									
Personnel	682,869.00	.00	682,869.00	43,853.82	.00	389,571.86	293,297.14	57	789,956.82
Services	171,900.00	181,639.00	353,539.00	3,969.43	74,346.19	81,785.50	197,407.31	44	173,415.33
Materials	15,000.00	51,891.00	66,891.00	725.40	46,440.39	3,753.81	16,696.80	75	21,358.13
Capital	922,968.00	101,366.00	1,024,334.00	.00	.00	102,961.36	921,372.64	10	.00
ISF Allocation	138,613.00	.00	138,613.00	2,480.00	.00	47,263.00	91,350.00	34	72,688.00
Other Financing Uses	446,237.00	.00	446,237.00	29,362.06	.00	264,545.66	181,691.34	59	377,483.79
EXPENSE TOTALS	\$2,377,587.00	\$334,896.00	\$2,712,483.00	\$80,390.71	\$120,786.58	\$889,881.19	\$1,701,815.23	37%	\$1,434,902.07
Fund 300 - T.D.A. TRANSIT FUND Totals									
REVENUE TOTALS	2,315,346.00	686,176.00	3,001,522.00	130,825.56	.00	411,475.48	2,590,046.52	14%	455,200.48



# Budget by Account Classification Report

Through 03/31/22  
Prior Fiscal Year Activity Included  
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>EXPENSE TOTALS</b>	2,377,587.00	334,896.00	2,712,483.00	80,390.71	120,786.58	889,881.19	1,701,815.23	37%	1,434,902.07
Fund 300 - T.D.A. TRANSIT FUND Totals	(\$62,241.00)	\$351,280.00	\$289,039.00	\$50,434.85	(\$120,786.58)	(\$478,405.71)	\$888,231.29		(\$979,701.59)
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>									
<b>REVENUE</b>									
Intergovernmental	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Property and Money	235,000.00	.00	235,000.00	.00	.00	57,815.92	177,184.08	25	195,589.31
Current Service Charges	6,285,000.00	.00	6,285,000.00	240,017.93	.00	4,251,375.77	2,033,624.23	68	6,594,566.43
Transfer from Other Funds	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue	300.00	.00	300.00	.00	.00	9,015.44	(8,715.44)	3005	240,303.07
<b>REVENUE TOTALS</b>	\$6,520,300.00	\$0.00	\$6,520,300.00	\$240,017.93	\$0.00	\$4,318,207.13	\$2,202,092.87	66%	\$7,030,458.81
<b>EXPENSE</b>									
Personnel	1,067,104.00	.00	1,067,104.00	82,967.73	.00	797,667.91	269,436.09	75	1,218,165.46
Services	7,221,594.00	101,119.00	7,322,713.00	47,880.81	11,849.87	453,467.98	6,857,395.15	6	1,475,362.51
Materials	105,600.00	6,337.00	111,937.00	12,055.42	(7,080.63)	45,943.49	73,074.14	35	51,373.14
Capital	1,933,000.00	412,527.00	2,345,527.00	358,077.36	106,824.37	646,809.55	1,591,893.08	32	130,946.64
ISF Allocation	68,014.00	.00	68,014.00	3,407.00	.00	57,598.00	10,416.00	85	80,840.00
Other Financing Uses	573,873.00	.00	573,873.00	53,431.07	.00	503,493.16	70,379.84	88	516,828.83
<b>EXPENSE TOTALS</b>	\$10,969,185.00	\$519,983.00	\$11,489,168.00	\$557,819.39	\$111,593.61	\$2,504,980.09	\$8,872,594.30	23%	\$3,473,516.58
Fund 310 - WASTEWATER ENTERPRISE FUND Totals									
<b>REVENUE TOTALS</b>	6,520,300.00	.00	6,520,300.00	240,017.93	.00	4,318,207.13	2,202,092.87	66%	7,030,458.81
<b>EXPENSE TOTALS</b>	10,969,185.00	519,983.00	11,489,168.00	557,819.39	111,593.61	2,504,980.09	8,872,594.30	23%	3,473,516.58
Fund 310 - WASTEWATER ENTERPRISE FUND Totals	(\$4,448,885.00)	(\$519,983.00)	(\$4,968,868.00)	(\$317,801.46)	(\$111,593.61)	\$1,813,227.04	(\$6,670,501.43)		\$3,556,942.23
<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF</b>									
<b>REVENUE</b>									
Use of Property and Money	12,500.00	.00	12,500.00	.00	.00	2,698.64	9,801.36	22	10,101.90
Current Service Charges	305,000.00	.00	305,000.00	24,057.25	.00	232,239.31	72,760.69	76	316,429.12
Transfer from Other Funds	864,972.00	.00	864,972.00	72,081.00	.00	648,729.00	216,243.00	75	624,027.00
Other Revenue	250,000.00	.00	250,000.00	46,316.56	.00	271,437.90	(21,437.90)	109	1,237,185.42
<b>REVENUE TOTALS</b>	\$1,432,472.00	\$0.00	\$1,432,472.00	\$142,454.81	\$0.00	\$1,155,104.85	\$277,367.15	81%	\$2,187,743.44
<b>EXPENSE</b>									
Personnel	430,014.00	.00	430,014.00	106,185.45	.00	357,355.04	72,658.96	83	314,635.10
Services	670,500.00	.00	670,500.00	5,759.00	8,091.15	575,613.47	86,795.38	87	530,964.74
Materials	300.00	.00	300.00	.00	.00	.00	300.00	0	90.90
Capital	.00	.00	.00	.00	.00	.00	.00	+++	.00
ISF Allocation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	393,325.00	.00	393,325.00	2,053.43	.00	19,692.09	373,632.91	5	43,982.24
<b>EXPENSE TOTALS</b>	\$1,494,139.00	\$0.00	\$1,494,139.00	\$113,997.88	\$8,091.15	\$952,660.60	\$533,387.25	64%	\$889,672.98
Fund 410 - HUMAN RES/RISK MANAGEMENT ISF Totals									
<b>REVENUE TOTALS</b>	1,432,472.00	.00	1,432,472.00	142,454.81	.00	1,155,104.85	277,367.15	81%	2,187,743.44



# Budget by Account Classification Report

Through 03/31/22  
Prior Fiscal Year Activity Included  
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>EXPENSE TOTALS</b>	1,494,139.00	.00	1,494,139.00	113,997.88	8,091.15	952,660.60	533,387.25	64%	889,672.98
Fund <b>410 - HUMAN RES/RISK MANAGEMENT ISF</b> Totals	(\$61,667.00)	\$0.00	(\$61,667.00)	\$28,456.93	(\$8,091.15)	\$202,444.25	(\$256,020.10)		\$1,298,070.46
<b>Fund 440 - FLEET MAINTENANCE ISF</b>									
<b>REVENUE</b>									
Intergovernmental	.00	.00	.00	.00	.00	.00	.00	+++	61,834.81
Use of Property and Money	1,400.00	.00	1,400.00	.00	.00	271.12	1,128.88	19	1,186.67
Current Service Charges	621,051.00	.00	621,051.00	38,643.00	.00	331,314.00	289,737.00	53	426,750.00
Transfer from Other Funds	.00	.00	.00	.00	.00	.00	.00	+++	.00
<b>REVENUE TOTALS</b>	\$622,451.00	\$0.00	\$622,451.00	\$38,643.00	\$0.00	\$331,585.12	\$290,865.88	53%	\$489,771.48
<b>EXPENSE</b>									
Personnel	114,589.00	.00	114,589.00	8,486.01	.00	81,826.00	32,763.00	71	120,792.60
Services	27,500.00	3,430.00	30,930.00	1,863.09	317.40	17,958.80	12,653.80	59	27,540.34
Materials	315,800.00	(3,650.00)	312,150.00	18,761.57	(716.43)	153,141.86	159,724.57	49	187,383.24
Capital	45,000.00	.00	45,000.00	.00	.00	.00	45,000.00	0	.00
ISF Allocation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Financing Uses	98,574.00	.00	98,574.00	9,531.12	.00	88,738.21	9,835.79	90	120,608.17
<b>EXPENSE TOTALS</b>	\$601,463.00	(\$220.00)	\$601,243.00	\$38,641.79	(\$399.03)	\$341,664.87	\$259,977.16	57%	\$456,324.35
Fund <b>440 - FLEET MAINTENANCE ISF</b> Totals									
<b>REVENUE TOTALS</b>	622,451.00	.00	622,451.00	38,643.00	.00	331,585.12	290,865.88	53%	489,771.48
<b>EXPENSE TOTALS</b>	601,463.00	(220.00)	601,243.00	38,641.79	(399.03)	341,664.87	259,977.16	57%	456,324.35
Fund <b>440 - FLEET MAINTENANCE ISF</b> Totals	\$20,988.00	\$220.00	\$21,208.00	\$1.21	\$399.03	(\$10,079.75)	\$30,888.72		\$33,447.13
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	33,249,718.00	806,176.00	34,055,894.00	2,101,044.37	.00	19,701,018.49	14,354,875.51	58%	31,870,421.96
<b>EXPENSE TOTALS</b>	41,233,213.00	1,231,585.00	42,464,798.00	2,391,699.44	1,100,633.73	17,744,813.29	23,619,350.98	44%	23,793,249.36
<b>Grand Totals</b>	(\$7,983,495.00)	(\$425,409.00)	(\$8,408,904.00)	(\$290,655.07)	(\$1,100,633.73)	\$1,956,205.20	(\$9,264,475.47)		\$8,077,172.60



Detailed

# Budget by Account Classification Report

Through 03/31/22  
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Detail Listing

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 100 - GENERAL FUND</b>										
<b>REVENUE</b>										
<i>Taxes</i>										
4000.200	PROPERTY TAXES CONTRA-ACCOUNT-KC ADMIN COSTS	(5,000.00)	.00	(5,000.00)	(1,260.75)	.00	(2,521.50)	(2,478.50)	50	(4,473.00)
4000.201	PROPERTY TAXES CURR SECURED/UNSECURED	400,000.00	.00	400,000.00	4,106.04	.00	257,165.05	142,834.95	64	410,084.37
4000.202	PROPERTY TAXES PRIOR SECURED/UNSECURED	(1,307.00)	.00	(1,307.00)	(53.45)	.00	(782.05)	(524.95)	60	(1,379.87)
4000.203	PROPERTY TAXES DELINQUENT/INTEREST/PENALTY	243.00	.00	243.00	(1.97)	.00	89.60	153.40	37	221.63
4000.204	PROPERTY TAXES SUPPL SECURED/UNSECURED	5,000.00	.00	5,000.00	386.97	.00	5,986.60	(986.60)	120	6,900.17
4000.205	PROPERTY TAXES PROP TAX IN LIEU OF MVLF	2,006,528.00	.00	2,006,528.00	.00	.00	1,177,659.64	828,868.36	59	1,921,961.60
4000.207	PROPERTY TAXES PASS THRU FROM RDA	300,000.00	.00	300,000.00	.00	.00	125,682.30	174,317.70	42	422,405.82
4001.200	SALES & USE TAX SALES & USE TAX	3,693,633.00	.00	3,693,633.00	366,046.70	.00	2,518,872.99	1,174,760.01	68	3,971,208.60
4001.201	SALES & USE TAX IN-LIEU OF SALES TAX	.00	.00	.00	.00	.00	.00	.00	+++	.00
4001.202	SALES & USE TAX PUBLIC SAFETY SALES TAX	240,000.00	.00	240,000.00	32,341.57	.00	204,233.69	35,766.31	85	234,332.68
4001.203	SALES & USE TAX MEASURE L RECEIPTS	.00	.00	.00	.00	.00	1,255.50	(1,255.50)	+++	15,437.50
4001.204	SALES & USE TAX - MEASURE V RECEIPTS	4,993,000.00	.00	4,993,000.00	480,118.30	.00	3,460,213.53	1,532,786.47	69	5,387,824.39
4003.000	REAL PROPERTY TRANSFER	95,000.00	.00	95,000.00	11,125.36	.00	92,477.47	2,522.53	97	127,387.35
4004.000	BUSINESS LICENSE	195,000.00	.00	195,000.00	13,192.40	.00	182,846.49	12,153.51	94	184,935.14
4004.201	BUSINESS LICENSE \$1 DISABILITY ACCESS CHARGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4005.200	FRANCHISE ELECTRIC	330,000.00	.00	330,000.00	.00	.00	.00	330,000.00	0	336,573.28
4005.201	FRANCHISE GAS	95,000.00	.00	95,000.00	.00	.00	.00	95,000.00	0	93,126.69
4005.202	FRANCHISE SOLID WASTE	300,000.00	.00	300,000.00	.00	.00	193,711.65	106,288.35	65	450,114.46
4005.203	FRANCHISE CABLE TV	80,000.00	.00	80,000.00	.00	.00	38,454.74	41,545.26	48	80,322.64
4005.204	FRANCHISE TAXI/CAB	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	3,689.17
4005.206	FRANCHISE - PEG	18,000.00	.00	18,000.00	.00	.00	7,699.09	10,300.91	43	.00
4006.000	TRANSIENT OCCUPANCY TAX	1,400,000.00	.00	1,400,000.00	3,271.11	.00	1,053,998.65	346,001.35	75	1,345,336.55
<i>Taxes Totals</i>		\$14,146,597.00	\$0.00	\$14,146,597.00	\$909,272.28	\$0.00	\$9,317,043.44	\$4,829,553.56	66%	\$14,986,009.17
<i>Intergovernmental</i>										
4100.200	STATE STATE / VEH IN-LIEU TAX	20,000.00	.00	20,000.00	.00	.00	34,185.23	(14,185.23)	171	21,526.22
4100.201	STATE HOMEOWNER PROP TAX RELIEF	2,500.00	.00	2,500.00	.00	.00	357.82	2,142.18	14	1,602.69
4100.202	STATE POST TRAINING REIMB	20,000.00	.00	20,000.00	.00	.00	3,335.36	16,664.64	17	18,498.90
4102.000	OTHER STATE, INCL GRANTS	53,887.00	50,000.00	103,887.00	.00	.00	142.71	103,744.29	0	89,156.12
4102.202	OTHER STATE, INCL GRANTS SB90 MANDATED COSTS	.00	.00	.00	.00	.00	.00	.00	+++	(3,800.00)
4102.207	OTHER STATE, INCL GRANTS - LEAP GRANT	640,000.00	.00	640,000.00	.00	.00	.00	640,000.00	0	.00
4103.000	KERN COUNTY GRANTS	135,364.00	.00	135,364.00	3,962.23	.00	45,066.09	90,297.91	33	133,190.15
4104.200	FEDERAL GRANTS - US DOJ/BYRNE JAG US DOJ/BJA	20,444.00	.00	20,444.00	.00	.00	.00	20,444.00	0	.00
4104.208	FEDERAL GRANTS COPS GRANT	.00	.00	.00	.00	.00	.00	.00	+++	.00
4104.209	FEDERAL GRANTS OFFICE OF TRAFFIC SAFETY	54,246.00	70,000.00	124,246.00	5,234.70	.00	39,031.82	85,214.18	31	60,708.85
<i>Intergovernmental Totals</i>		\$946,441.00	\$120,000.00	\$1,066,441.00	\$9,196.93	\$0.00	\$122,119.03	\$944,321.97	11%	\$320,882.93



# Budget by Account Classification Report

Through 03/31/22  
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Detail Listing

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 100 - GENERAL FUND</b>										
<b>REVENUE</b>										
<i>Licenses and Permits</i>										
4200.201	DOG LICENSES 1 YEAR DOG LICENSES	17,000.00	.00	17,000.00	1,287.00	.00	13,359.00	3,641.00	79	14,994.00
4200.202	DOG LICENSES 2 YEAR DOG LICENSES	1,500.00	.00	1,500.00	88.00	.00	604.00	896.00	40	518.00
4200.203	DOG LICENSES 3 YEAR DOG LICENSES	8,000.00	.00	8,000.00	694.00	.00	5,839.00	2,161.00	73	6,346.00
4201.200	CONSTRUCTION PERMITS BLDG PERMITS-PI CONSTR INSP	300,000.00	.00	300,000.00	83,786.20	.00	492,964.89	(192,964.89)	164	572,003.67
4201.202	CONSTRUCTION PERMITS PLAN CHECKS-PROT INSP	135,000.00	.00	135,000.00	3,977.48	.00	49,715.31	85,284.69	37	82,669.55
4201.203	CONSTRUCTION PERMITS GRADE PRMT-ENGR CON PL CK	.00	.00	.00	30,812.10	.00	59,569.98	(59,569.98)	+++	45,978.15
4201.210	CONSTRUCTION PERMITS ST/CURB/SDWLK/CONST/PRMTS	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
4201.211	CONSTRUCTION PERMITS - NON COUNTY INSPECTIONS	.00	.00	.00	.00	.00	.00	.00	+++	.00
4201.212	CONSTRUCTION PERMITS - NON COUNTY PLAN CHECKS	.00	.00	.00	.00	.00	.00	.00	+++	.00
4201.213	CONSTRUCTION PERMITS - IMPROVEMENT - PLAN CHECK	20,000.00	.00	20,000.00	21,264.64	.00	21,858.07	(1,858.07)	109	.00
4201.214	CONSTRUCTION PERMITS - IMPROVEMENT - INSPECTION	20,000.00	.00	20,000.00	19,500.00	.00	19,500.00	500.00	98	.00
4202.200	OTHER LICENSES & PERMITS CONCEALED WEAPON PERMIT	2,500.00	.00	2,500.00	330.00	.00	2,530.00	(30.00)	101	3,820.00
4202.201	OTHER LICENSES & PERMITS CARD DEALER PRMT	2,000.00	.00	2,000.00	555.00	.00	820.00	1,180.00	41	1,125.00
4202.202	OTHER LICENSES & PERMITS ALARM SYSTEM PERMIT	16,000.00	.00	16,000.00	1,240.00	.00	6,560.00	9,440.00	41	11,415.00
4202.204	OTHER LICENSES & PERMITS SPECIAL EVENTS PERMITS	500.00	.00	500.00	100.00	.00	1,065.00	(565.00)	213	100.00
<i>Licenses and Permits Totals</i>		\$532,500.00	\$0.00	\$532,500.00	\$163,634.42	\$0.00	\$674,385.25	(\$141,885.25)	127%	\$738,969.37
<i>Fines and Forfeitures</i>										
4301.000	PENALTIES	1,000.00	.00	1,000.00	(1,089.33)	.00	20,638.14	(19,638.14)	2064	3,102.74
4302.000	COURT COLLECTED FINES	25,000.00	.00	25,000.00	2,252.36	.00	6,809.19	18,190.81	27	32,321.31
4304.000	FORFEITED SPAY/RABIES DEP	1,500.00	.00	1,500.00	467.80	.00	3,834.80	(2,334.80)	256	2,440.10
4305.000	DUI COST RECOVERY FINES	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
4306.000	ASSEST SEIZURE	.00	.00	.00	.00	.00	.00	.00	+++	24,476.80
4306.200	ASSEST SEIZURE 210 FUNDED PROGRAM	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
4306.201	ASSEST SEIZURE DRUG/GANG PROGRAM	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
4308.000	OTHER FINES-MISD & PARKING FEES	15,000.00	.00	15,000.00	433.11	.00	15,521.53	(521.53)	103	8,930.31
4309.000	CITATIONS COLLECTION	.00	.00	.00	1,549.63	.00	2,903.97	(2,903.97)	+++	1,623.24
<i>Fines and Forfeitures Totals</i>		\$46,250.00	\$0.00	\$46,250.00	\$3,613.57	\$0.00	\$49,707.63	(\$3,457.63)	107%	\$72,894.50
<i>Use of Property and Money</i>										
4400.000	INVESTMENT EARNINGS/INTEREST	64,000.00	.00	64,000.00	(75.92)	.00	16,073.46	47,926.54	25	60,160.88
4401.000	RENT/LEASE REVENUE	130,200.00	.00	130,200.00	8,228.00	.00	91,091.29	39,108.71	70	31,123.45
4401.100	ECC BERTHING CAMP LEASE PAYMENT	216,000.00	.00	216,000.00	17,857.00	.00	160,713.00	55,287.00	74	96,102.00



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<b>Fund 100 - GENERAL FUND</b>										
<b>REVENUE</b>										
<i>Use of Property and Money</i>										
4402.000	CONCESSIONS	6,900.00	.00	6,900.00	787.00	.00	3,229.00	3,671.00	47	626.64
<i>Use of Property and Money Totals</i>										
		\$417,100.00	\$0.00	\$417,100.00	\$26,796.08	\$0.00	\$271,106.75	\$145,993.25	65%	\$188,012.97
<i>Current Service Charges</i>										
4501.200	PLANNING & ZONING ZONING & SUBDIVISION FEES	40,000.00	.00	40,000.00	600.00	.00	30,179.77	9,820.23	75	14,881.00
4502.200	COMMUNITY DEVELOPMENT FEES ABATEMENT FEE	1,500.00	.00	1,500.00	20.00	.00	95.00	1,405.00	6	.00
4502.202	COMMUNITY DEVELOPMENT FEES ENGR-CONST PL CK/INSP FEE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4502.205	COMMUNITY DEVELOPMENT FEES KERN BLDG CONTRACT (KCBID)	20,000.00	.00	20,000.00	4,690.68	.00	4,690.68	15,309.32	23	9,720.72
4502.206	COMMUNITY DEVELOPMENT FEES - APPEAL FEE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4503.000	RECREATION FEES	138,446.00	.00	138,446.00	(16,874.00)	.00	44,664.00	93,782.00	32	72,692.08
4503.200	KMCC AFTER SCHOOL FEES	79,200.00	.00	79,200.00	.00	.00	.00	79,200.00	0	.00
4503.201	CLUB AFTER SCHOOL FEES	.00	.00	.00	.00	.00	.00	.00	+++	.00
4503.202	DAY CAMP FEES	37,000.00	.00	37,000.00	14,755.00	.00	14,755.00	22,245.00	40	.00
4503.203	DROP-IN FEES	8,000.00	.00	8,000.00	7,957.00	.00	7,957.00	43.00	99	.00
4504.200	UTILITIES WWT CONNECT INSP FEE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4505.200	POLICE SERVICES SPECIAL EVENTS-PD PATROL	.00	.00	.00	.00	.00	1,463.44	(1,463.44)	+++	.00
4505.201	POLICE SERVICES FINGERPRINTING FEES	18,000.00	.00	18,000.00	955.00	.00	2,335.00	15,665.00	13	560.00
4505.202	POLICE SERVICES LIVE SCAN FEES	.00	.00	.00	(221.00)	.00	(709.00)	709.00	+++	(1,911.00)
4505.203	POLICE SERVICES BIKE REGISTRATION-PD PATROL	20.00	.00	20.00	.00	.00	6.00	14.00	30	12.00
4505.205	POLICE SERVICES SCHOOL RESOURCE OFFICER	144,000.00	.00	144,000.00	.00	.00	.00	144,000.00	0	254,811.78
4505.206	POLICE SERVICES ALARM CONNECT-PD SUP SRVC	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
4505.209	POLICE SERVICES VEHICLE IMPOUND FEES	9,000.00	.00	9,000.00	1,040.00	.00	9,785.00	(785.00)	109	8,700.00
4505.210	POLICE SERVICES GUN STORAGE FOR SAFEKEEPING	.00	.00	.00	.00	.00	.00	.00	+++	.00
4505.211	POLICE SERVICES WITNESS FEE	2,500.00	.00	2,500.00	275.00	.00	1,692.16	807.84	68	2,200.00
4506.200	ANIMAL CONTROL SERVICES ACO SHELTER FEES-RIDGECREST	25,000.00	.00	25,000.00	3,077.00	.00	26,891.00	(1,891.00)	108	26,848.00
4506.201	ANIMAL CONTROL SERVICES ACO KERN COUNTY PATROL	20,000.00	.00	20,000.00	.00	.00	13,678.56	6,321.44	68	20,647.12
4506.202	ANIMAL CONTROL SERVICES ACO SVCS S BDNO COUNTY	600.00	.00	600.00	.00	.00	228.00	372.00	38	531.00
4506.203	ANIMAL CONTROL SERVICES VETERINARY DISPOSAL SERVICE	50.00	.00	50.00	40.00	.00	75.00	(25.00)	150	340.00
4507.000	ITINERANT SALES BADGE FEE	50.00	.00	50.00	.00	.00	77.00	(27.00)	154	.00
4508.200	PROCESSING FEES RABIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
4508.202	PROCESSING FEES BUSINESS LICENSES	32,000.00	.00	32,000.00	1,758.00	.00	32,930.00	(930.00)	103	33,091.00
4509.000	COPIES AND PUBLICATIONS	10,500.00	.00	10,500.00	1,007.30	.00	7,202.47	3,297.53	69	9,454.73





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<b>Fund 100 - GENERAL FUND</b>										
<b>REVENUE</b>										
<i>Current Service Charges</i>										
4510.000	NOTARY SERVICES	50.00	.00	50.00	.00	.00	.00	50.00	0	25.00
4511.000	ENVIRONMENTAL REVIEW	5,000.00	.00	5,000.00	.00	.00	7,794.00	(2,794.00)	156	.00
4512.000	ADMINISTRATION CHARGES	30,100.00	.00	30,100.00	5,780.00	.00	50,688.76	(20,588.76)	168	37,783.70
4512.200	ADMINISTRATION CHARGES SSUSD - SCHOOL BOARD TAX	20,000.00	.00	20,000.00	1,898.90	.00	11,524.68	8,475.32	58	27,871.27
4512.201	ADMINISTRATION CHARGES RTID ADMIN COLLECT COST	10,000.00	.00	10,000.00	1,890.76	.00	11,219.39	(1,219.39)	112	10,315.06
4513.000	OTHER MISC SVC CHARGES	200.00	.00	200.00	.00	.00	117.50	82.50	59	59.00
4514.000	OTHER PARKS AND RECREATION CHARGES	.00	.00	.00	.00	.00	79.50	(79.50)	+++	.00
<i>Current Service Charges Totals</i>		\$656,216.00	\$0.00	\$656,216.00	\$28,649.64	\$0.00	\$279,419.91	\$376,796.09	43%	\$528,632.46
<i>Transfer from Other Funds</i>										
4700.102	TRANSFER IN FROM FUND 102	243,954.00	.00	243,954.00	20,330.00	.00	182,970.00	60,984.00	75	284,782.00
4700.103	TRANFERS IN - FROM FUND 103	21,779.00	.00	21,779.00	1,815.00	.00	16,335.00	5,444.00	75	37,083.00
4700.118	TRANSFER IN FROM FUND 118	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.119	TRANSFER IN FROM FUND 119	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.163	TRANSFER IN FROM FUND 163	160,000.00	.00	160,000.00	.00	.00	.00	160,000.00	0	157,482.93
4700.210	TRANSFER IN FROM FUND 210	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.261	TRANSFER IN - FROM FUND 261	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.262	TRANSFER IN FROM FUND 262	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.263	TRANSFER IN FROM FUND 263	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.264	TRANSFER IN FROM FUND 264	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.300	TRANSFER IN FROM FUND 300	190,114.00	.00	190,114.00	15,843.00	.00	142,587.00	47,527.00	75	216,542.00
4700.310	TRANSFER IN FROM FUND 310	295,059.00	.00	295,059.00	24,588.00	.00	221,292.00	73,767.00	75	278,131.00
4700.410	TRANSFER IN FROM FUND 410	97.00	.00	97.00	8.00	.00	72.00	25.00	74	8,113.00
4700.411	TRANSFER IN FROM FUND 411	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.412	TRANSFER IN FROM FUND 412	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.430	TRANSFER IN FROM FUND 430	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.440	TRANSFER IN FROM FUND 440	56,449.00	.00	56,449.00	4,704.00	.00	42,336.00	14,113.00	75	70,838.00
4700.938	TRANSFER IN - FROM FUND 938	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.939	TRANSFER IN FROM FUND 939	250,000.00	.00	250,000.00	.00	.00	125,000.00	125,000.00	50	250,000.00
<i>Transfer from Other Funds Totals</i>		\$1,217,452.00	\$0.00	\$1,217,452.00	\$67,288.00	\$0.00	\$730,592.00	\$486,860.00	60%	\$1,302,971.93
<i>Other Revenue</i>										
4900.000	DONATION	.00	.00	.00	500.00	.00	1,750.00	(1,750.00)	+++	27.00
4900.200	DONATION CASH - NON MATCH	.00	.00	.00	.00	.00	.00	.00	+++	.00
4900.201	DONATION SPAY AND NEUTER	10,000.00	.00	10,000.00	1,035.00	.00	7,488.00	2,512.00	75	13,207.00
4901.000	SALES	.00	.00	.00	.00	.00	175,926.95	(175,926.95)	+++	.00
4901.200	SALES RECLAMATION HAY	.00	.00	.00	.00	.00	.00	.00	+++	.00
4901.201	SALES ACO SUPPLY SALES	5,900.00	.00	5,900.00	1,390.00	.00	9,853.00	(3,953.00)	167	11,302.00





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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 100 - GENERAL FUND</b>										
<b>REVENUE</b>										
<i>Other Revenue</i>										
4901.202	SALES ONLINE SALES	500.00	.00	500.00	.00	.00	354.28	145.72	71	221.93
4902.000	REIMBURSEMENTS	7,500.00	.00	7,500.00	5,770.69	.00	10,010.06	(2,510.06)	133	12,851.11
4902.200	REIMBURSEMENTS SENIOR CENTER EXP/REPAIRS	2,500.00	.00	2,500.00	.00	.00	2,500.00	.00	100	1,540.98
4902.203	REIMBURSEMENTS SOLID WASTE ADMIN FEES	200,000.00	.00	200,000.00	.00	.00	63,091.18	136,908.82	32	251,742.33
4902.204	REIMBURSEMENTS DAMAGE TO PROPERTIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
4902.205	REIMBURSEMENTS MEDIAN WEED ABATEMENT	5,000.00	.00	5,000.00	.00	.00	5,000.00	.00	100	5,000.00
4902.206	REIMBURSEMENTS - CORONAVIRUS RELIEF FUND PROGRAM	.00	.00	.00	.00	.00	(51.88)	51.88	+++	442,308.94
4902.207	REIMBURSEMENT - CALOES 7/4/19 & 7/5/19 EARTHQUAKES	185,000.00	.00	185,000.00	.00	.00	.00	185,000.00	0	199,852.99
4903.000	REFUNDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
4903.200	REFUNDS DISCOUNT ON EARLY PAYMENT	3,000.00	.00	3,000.00	731.53	.00	1,507.84	1,492.16	50	4,074.82
4903.203	REFUNDS SCE SOLAR ENERGY REBATE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4903.204	REFUNDS OTHER MISC REFUNDS	.00	.00	.00	.00	.00	.00	.00	+++	12,345.84
4904.000	OTHER FINANCING SOURCES	.00	.00	.00	.00	.00	.00	.00	+++	.00
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00	+++	2,440.00
4905.100	PRIVATE GRANT - NRA	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Revenue Totals</i>		\$419,400.00	\$0.00	\$419,400.00	\$9,427.22	\$0.00	\$277,429.43	\$141,970.57	66%	\$956,914.94
<b>REVENUE TOTALS</b>		\$18,381,956.00	\$120,000.00	\$18,501,956.00	\$1,217,878.14	\$0.00	\$11,721,803.44	\$6,780,152.56	63%	\$19,095,288.27
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.000	SALARIES AND WAGES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.300	SALARIES AND WAGES REGULAR SALARIES	4,999,703.00	(6,000.00)	4,993,703.00	333,400.07	.00	2,944,937.53	2,048,765.47	59	4,231,158.54
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	13,296.03	.00	132,256.57	(132,256.57)	+++	177,929.04
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	9,990.96	.00	123,260.68	(123,260.68)	+++	132,362.88
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	258.29	.00	7,842.44	(7,842.44)	+++	12,329.19
5001.304	SALARIES AND WAGES INJURY LEAVE	.00	.00	.00	.00	.00	5,682.72	(5,682.72)	+++	36,492.47
5001.305	SALARIES AND WAGES COURT TIME	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.306	SALARIES AND WAGES FINAL PAY	198,320.00	.00	198,320.00	14,543.18	.00	140,495.50	57,824.50	71	199,851.04
5001.309	SALARIES AND WAGES COMP TIME BUYOUT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.311	SALARIES AND WAGES PART TIME	143,861.00	.00	143,861.00	6,734.17	.00	68,621.84	75,239.16	48	53,156.43
5001.312	SALARIES AND WAGES STAND BY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.313	SALARIES AND WAGES PEAR SPECIAL COMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.314	SALARIES AND WAGES OVERTIME	387,400.00	.00	387,400.00	28,882.71	.00	266,335.41	121,064.59	69	326,019.55
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	.00	.00	.00	3,909.96	.00	47,281.79	(47,281.79)	+++	59,144.39
5001.316	SALARIES AND WAGES COMMISSIONS AND BOARDS	58,440.00	.00	58,440.00	4,870.00	.00	43,830.00	14,610.00	75	60,175.00
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00



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<b>Fund 100 - GENERAL FUND</b>										
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.318	SALARIES AND WAGES - TERMINAL LEAVE/SEVERANCE PAY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	99,675.00	(99,675.00)	+++	71,670.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	3,593.78	.00	50,784.27	(50,784.27)	+++	66,962.72
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	.00	.00	.00	1,493.25	.00	33,409.96	(33,409.96)	+++	40,214.32
5002.300	RETIREMENT SOCIAL SECURITY	363,237.00	.00	363,237.00	24,801.18	.00	236,839.36	126,397.64	65	320,513.14
5002.301	RETIREMENT PERS	816,547.00	.00	816,547.00	59,688.52	.00	565,658.03	250,888.97	69	1,609,180.81
5002.302	RETIREMENT MEDICARE	88,077.00	.00	88,077.00	6,014.54	.00	57,921.24	30,155.76	66	77,627.66
5002.303	RETIREMENT PARS	10,347.00	.00	10,347.00	492.35	.00	4,164.03	6,182.97	40	4,089.85
5002.304	RETIREMENT OPEB BENEFIT	133,117.00	.00	133,117.00	7,692.46	.00	76,447.45	56,669.55	57	110,707.48
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	47,000.00	.00	47,000.00	450.00	.00	44,541.67	2,458.33	95	46,645.84
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	2,120.00	.00	2,120.00	.00	.00	1,720.00	400.00	81	2,080.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	48,446.00	.00	48,446.00	3,172.87	.00	31,446.10	16,999.90	65	45,482.12
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	465,405.00	.00	465,405.00	31,713.56	.00	243,857.38	221,547.62	52	326,212.36
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	12,299.00	.00	12,299.00	648.04	.00	6,687.80	5,611.20	54	11,990.07
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.309	OTHER EMPLOYEE BENEFITS COLONIAL PRODUCTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	8,419.00	.00	8,419.00	594.04	.00	4,878.67	3,540.33	58	8,091.66
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	855,781.00	.00	855,781.00	62,811.10	.00	534,438.43	321,342.57	62	685,760.12
<i>Personnel Totals</i>		\$8,638,519.00	(\$6,000.00)	\$8,632,519.00	\$619,051.06	\$0.00	\$5,773,013.87	\$2,859,505.13	67%	\$8,715,846.68
<i>Services</i>										
5101.000	PROFESSIONAL SERVICES - OTHERS	1,430,500.00	157,520.00	1,588,020.00	235,667.80	613,937.46	614,763.03	359,319.51	77	608,836.34
5101.299	PROFESSIONAL SERVICES - LEGAL SERVICES - RETAINER	122,350.00	26,000.00	148,350.00	22,418.00	55,217.80	89,672.00	3,460.20	98	117,293.80
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	507,000.00	(26,000.00)	481,000.00	14,869.80	28,112.03	36,196.33	416,691.64	13	303,705.61
5101.301	PROFESSIONAL SERVICES AUDITING SERVICES	40,000.00	.00	40,000.00	.00	1,500.00	33,500.00	5,000.00	88	33,500.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	100,000.00	(4,300.00)	95,700.00	.00	.00	.00	95,700.00	0	31,357.84
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	50,600.00	(2,671.00)	47,929.00	264.00	.00	3,263.63	44,665.37	7	7,712.80
5102.300	UTILITIES GAS	77,800.00	1,795.00	79,595.00	18,008.84	.00	67,215.83	12,379.17	84	70,301.66
5102.301	UTILITIES ELECTRIC	158,200.00	18,362.00	176,562.00	9,652.39	.00	139,266.66	37,295.34	79	112,693.36



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Fund 100 - GENERAL FUND										
EXPENSE										
Services										
5102.302	UTILITIES WATER	94,800.00	18,000.00	112,800.00	5,481.50	.00	78,488.37	34,311.63	70	98,292.21
5102.303	UTILITIES SEWER AND WASTE DISP	2,740.00	.00	2,740.00	.00	.00	976.28	1,763.72	36	3,030.22
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	43,650.00	(5,498.00)	38,152.00	2,134.37	.00	24,712.07	13,439.93	65	41,183.85
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	105,476.00	10,358.00	115,834.00	4,546.21	10,191.87	56,131.64	49,510.49	57	76,172.97
	OUTSIDE R&M									
5103.301	OUTSIDE REPAIRS AND MAINTENANCE	155,800.00	(16,552.00)	139,248.00	7,526.35	(306.33)	83,420.80	56,133.53	60	91,511.34
	BUILDING & GROUNDS R&M									
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER	18,000.00	.00	18,000.00	.00	.00	860.02	17,139.98	5	1,497.51
	EQUIPMENTS R&M									
5104.300	INSURANCE COMPREHENSIVE LIABILITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.000	TRANSPORTATION AND TRAINING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING,	211,008.00	8,698.00	219,706.00	9,539.78	4,835.05	52,631.57	162,239.38	26	62,333.56
	MEETINGS AND TRAVEL									
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND	3,600.00	(300.00)	3,300.00	203.13	.00	1,041.52	2,258.48	32	1,152.59
	EXPRESS									
5105.302	TRANSPORTATION AND TRAINING -	2,000.00	.00	2,000.00	322.43	.00	736.68	1,263.32	37	997.34
	COURT/PRISONER TRANSPORT									
5106.300	COMMUNICATION TELEPHONE AND INTERNET	96,900.00	(21,909.00)	74,991.00	7,161.97	.00	52,238.74	22,752.26	70	68,923.00
5106.301	COMMUNICATION POSTAGE	8,250.00	(222.00)	8,028.00	1,146.14	2,063.78	4,579.76	1,384.46	83	9,256.07
5106.302	COMMUNICATION ADVERTISING	41,650.00	(5,456.00)	36,194.00	730.34	1,094.41	3,701.85	31,397.74	13	8,924.36
5107.000	MISCELLANEOUS SERVICES	88,440.00	(1,346.00)	87,094.00	1,337.78	1,473.00	7,371.19	78,249.81	10	18,872.86
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	32,600.00	(4,858.00)	27,742.00	1,394.29	.00	7,476.67	20,265.33	27	29,777.37
5107.301	MISCELLANEOUS SERVICES ANIMAL DISPOSAL	9,500.00	.00	9,500.00	.00	.00	1,700.00	7,800.00	18	2,200.00
5107.302	MISCELLANEOUS SERVICES DAMAGES &	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
	JUDGEMENT									
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	4,900.00	(2,000.00)	2,900.00	.00	.00	2,108.90	791.10	73	4,777.82
5107.304	MISCELLANEOUS SERVICES ELECTION SERVICES	20,000.00	(1,400.00)	18,600.00	.00	(30,000.00)	.00	48,600.00	-161	13,867.55
5107.305	MISCELLANEOUS SERVICES DUES AND	40,875.00	(1,879.00)	38,996.00	734.32	(318.00)	29,503.70	9,810.30	75	25,711.77
	PUBLICATION									
5107.306	MISCELLANEOUS SERVICES AID TO OUTSIDE	284,457.00	.00	284,457.00	.00	68,614.25	205,842.75	10,000.00	96	268,812.00
	AGENCIES									
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	65,800.00	.00	65,800.00	1,063.50	.00	15,340.10	50,459.90	23	5,034.97
5107.308	MISCELLANEOUS SERVICES BANK SERVICE	25,000.00	.00	25,000.00	740.58	.00	9,066.58	15,933.42	36	6,135.58
	CHARGES									
5107.309	MISCELLANEOUS SERVICES FINANCE	3,000.00	.00	3,000.00	70.47	.00	685.47	2,314.53	23	8.54
	CHARGES/PENALTIES									
5107.310	MISCELLANEOUS SERVICES BAD DEBTS	.00	.00	.00	.00	.00	.00	.00	+++	5,530.31
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE	39,000.00	7,000.00	46,000.00	4,421.30	.00	35,479.78	10,520.22	77	56,145.99
	SERVICES									
5107.313	MISCELLANEOUS SERVICES TUITION	2,500.00	1,000.00	3,500.00	.00	.00	500.00	3,000.00	14	.00
	REIMBURSEMENT									
5107.314	MISCELLANEOUS SERVICES PRINTING AND	13,200.00	1,280.00	14,480.00	439.97	.00	7,138.93	7,341.07	49	4,782.82
	REPRODUCTION									



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<b>Fund 100 - GENERAL FUND</b>										
<b>EXPENSE</b>										
<i>Services</i>										
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	142,090.00	28,155.00	170,245.00	.00	1,658.25	141,829.08	26,757.67	84	156,726.36
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.317	MISCELLANEOUS SERVICES SPAY AND NEUTER PAID BY DONATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.320	MISCELLANEOUS SERVICES GSA PUMP FEE	16,800.00	.00	16,800.00	636.06	.00	13,254.69	3,545.31	79	17,353.51
5107.322	MISCELLANEOUS SERVICES HEALTH PERMIT	450.00	(25.00)	425.00	.00	.00	425.00	.00	100	410.00
<i>Services Totals</i>		\$4,059,186.00	\$183,752.00	\$4,242,938.00	\$350,511.32	\$758,073.57	\$1,821,119.62	\$1,663,744.81	61%	\$2,364,823.88
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	49,816.00	21,443.00	71,259.00	206.35	5,131.63	27,174.64	38,952.73	45	35,073.86
5202.000	OPERATING SUPPLIES	33,000.00	6,767.00	39,767.00	1,479.69	.00	18,701.69	21,065.31	47	19,007.77
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	28,600.00	(1,538.00)	27,062.00	1,793.33	.00	12,409.61	14,652.39	46	15,928.29
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	33,450.00	4,018.00	37,468.00	2,389.38	.00	22,967.47	14,500.53	61	25,889.42
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	33,400.00	(1,000.00)	32,400.00	741.98	.00	3,581.91	28,818.09	11	4,526.43
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	9,000.00	(200.00)	8,800.00	184.47	.00	3,889.07	4,910.93	44	5,659.51
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	5,800.00	873.00	6,673.00	.00	.00	647.46	6,025.54	10	3,796.97
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	30,250.00	(787.00)	29,463.00	1,030.25	5,003.00	13,729.61	10,730.39	64	4,186.39
5202.306	OPERATING SUPPLIES FIREARMS, VESTS AND AMMO	25,000.00	.00	25,000.00	.00	(21,248.60)	28,637.51	17,611.09	30	17,912.26
5202.307	OPERATING SUPPLIES - CONCESSION SUPPLIES	4,260.00	.00	4,260.00	574.18	.00	1,693.31	2,566.69	40	.00
5202.308	OPERATING SUPPLIES - CHEMICAL SUPPLIES	15,000.00	.00	15,000.00	9,784.23	.00	12,053.31	2,946.69	80	5,153.94
5202.309	OPERATING SUPPLIES - KEY TO THE CITY PROGRAM	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	9,681.00	2,060.00	11,741.00	1,105.36	1,077.09	5,220.68	5,443.23	54	2,466.41
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	19,200.00	1,500.00	20,700.00	781.25	.00	7,262.80	13,437.20	35	14,735.96
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	83,244.00	6,613.00	89,857.00	12,875.26	.00	69,546.62	20,310.38	77	76,024.80
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	2,000.00	.00	2,000.00	65.17	.00	65.17	1,934.83	3	1,689.33
5203.304	REPAIRS AND MAINTENANCE SUPPLIES - SOLAR FIELD MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Materials Totals</i>		\$381,701.00	\$39,749.00	\$421,450.00	\$33,010.90	(\$10,036.88)	\$227,580.86	\$203,906.02	52%	\$232,051.34
<i>Capital</i>										
5301.000	VEHICLES	482,100.00	.00	482,100.00	.00	(163,034.75)	490,547.04	154,587.71	68	47,194.70
5302.000	MACHINERY & EQUIPMENTS	352,500.00	(15,000.00)	337,500.00	428.67	3,766.90	959.45	332,773.65	1	7,270.53
5303.000	COMPUTER HARDWARE/PERIPHERALS	42,138.00	.00	42,138.00	.00	6,228.96	1,064.85	34,844.19	17	32,605.79
5304.000	SOFTWARE - CAPITAL	25,000.00	.00	25,000.00	.00	(395.48)	18,569.25	6,826.23	73	13,850.91
5305.000	FURNITURES AND FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5306.000	LAND	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 100 - GENERAL FUND</b>										
<b>EXPENSE</b>										
<i>Capital</i>										
5307.000	BUILDING	33,000.00	.00	33,000.00	.00	.00	.00	33,000.00	0	69,951.91
5308.000	LAND OR BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5309.000	OTHER CAPITAL	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
<i>Capital Totals</i>		\$944,738.00	(\$15,000.00)	\$929,738.00	\$428.67	(\$153,434.37)	\$511,140.59	\$572,031.78	38%	\$170,873.84
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5520.412	ISF SUPPORT - PRINT&COPY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5530.430	ISF SUPPORT - BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5550.440	FLEET ISF ALLOCATION	329,015.00	.00	329,015.00	29,312.00	.00	167,318.00	161,697.00	51	193,720.00
5700.450	TRANSFERS OUT - TO FUND 450	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$329,015.00	\$0.00	\$329,015.00	\$29,312.00	\$0.00	\$167,318.00	\$161,697.00	51%	\$193,720.00
<i>Debt Service</i>										
5600.000	PRINCIPAL	137,705.00	.00	137,705.00	.00	.00	.00	137,705.00	0	.00
5601.000	INTEREST	15,205.00	.00	15,205.00	.00	.00	15,205.39	(.39)	100	15,890.49
<i>Debt Service Totals</i>		\$152,910.00	\$0.00	\$152,910.00	\$0.00	\$0.00	\$15,205.39	\$137,704.61	10%	\$15,890.49
<i>Other Financing Uses</i>										
5700.102	TRANSFERS OUT TO FUND 102	2,181,098.00	.00	2,181,098.00	233,716.68	.00	915,423.85	1,265,674.15	42	912,312.50
5700.103	TRANSFERS OUT - TO FUND 103	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.118	TRANSFERS OUT - TO FUND 118	3,455,000.00	.00	3,455,000.00	.00	.00	.00	3,455,000.00	0	139,758.70
5700.119	TRANSFERS OUT TO FUND 119	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.190	TRANSFERS OUT - TO FUND 190	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.191	TRANSFERS OUT - TO FUND 191	1,148,386.00	.00	1,148,386.00	113,564.35	.00	1,135,096.15	13,289.85	99	1,365,337.95
5700.231	TRANSFERS OUT TO FUND 231	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.300	TRANSFERS OUT - TO FUND 300	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.310	TRANSFERS OUT - TO FUND 310	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.315	TRANSFERS OUT TO FUND 315	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.410	TRANSFERS OUT - TO FUND 410	520,059.00	.00	520,059.00	43,338.00	.00	390,042.00	130,017.00	75	387,593.00
5700.440	TRANSFERS OUT - TO FUND 440	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.939	TRANSFERS OUT - TO FUND 939	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Financing Uses Totals</i>		\$7,304,543.00	\$0.00	\$7,304,543.00	\$390,619.03	\$0.00	\$2,440,562.00	\$4,863,981.00	33%	\$2,805,002.15
<b>EXPENSE TOTALS</b>		\$21,810,612.00	\$202,501.00	\$22,013,113.00	\$1,422,932.98	\$594,602.32	\$10,955,940.33	\$10,462,570.35	52%	\$14,498,208.38
<b>Fund 100 - GENERAL FUND Totals</b>										
<b>REVENUE TOTALS</b>		18,381,956.00	120,000.00	18,501,956.00	1,217,878.14	.00	11,721,803.44	6,780,152.56	63%	19,095,288.27
<b>EXPENSE TOTALS</b>		21,810,612.00	202,501.00	22,013,113.00	1,422,932.98	594,602.32	10,955,940.33	10,462,570.35	52%	14,498,208.38
<b>Fund 100 - GENERAL FUND Totals</b>		(\$3,428,656.00)	(\$82,501.00)	(\$3,511,157.00)	(\$205,054.84)	(\$594,602.32)	\$765,863.11	(\$3,682,417.79)		\$4,597,079.89



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 102 - GAS TAX FUND</b>										
<b>REVENUE</b>										
<i>Intergovernmental</i>										
4101.200	GAS TAX GAS TAX 2103	226,173.00	.00	226,173.00	18,481.99	.00	165,659.38	60,513.62	73	195,815.25
4101.201	GAS TAX GAS TAX 2105 SUPPLEMENTAL	166,148.00	.00	166,148.00	13,047.96	.00	112,191.48	53,956.52	68	149,528.15
4101.202	GAS TAX GAS TAX 2106	70,043.00	.00	70,043.00	5,900.71	.00	49,777.73	20,265.27	71	64,097.82
4101.203	GAS TAX GAS TAX 2107	211,309.00	.00	211,309.00	14,172.13	.00	124,269.50	87,039.50	59	202,336.90
4101.204	GAS TAX GAS TAX 2107.5 ADV ENG PL	6,000.00	.00	6,000.00	.00	.00	6,000.00	.00	100	6,000.00
4101.205	GAS TAX GAS TAX 2031 (RMRA)	.00	.00	.00	.00	.00	.00	.00	+++	.00
4101.206	GAS TAX SB1 LOAN REPAYMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Intergovernmental Totals</i>		\$679,673.00	\$0.00	\$679,673.00	\$51,602.79	\$0.00	\$457,898.09	\$221,774.91	67%	\$617,778.12
<i>Use of Property and Money</i>										
4400.000	INVESTMENT EARNINGS/INTEREST	100.00	.00	100.00	.00	.00	.00	100.00	0	323.77
<i>Use of Property and Money Totals</i>		\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%	\$323.77
<i>Transfer from Other Funds</i>										
4700.100	TRANSFER IN FROM FUND 100	2,181,098.00	.00	2,181,098.00	233,716.68	.00	915,423.85	1,265,674.15	42	912,312.50
4700.103	TRANSFERS IN - FROM FUND 103	250,000.00	.00	250,000.00	.00	.00	.00	250,000.00	0	539,525.34
4700.107	TRANSFER IN - FROM FUND 107	300,000.00	.00	300,000.00	.00	.00	.00	300,000.00	0	.00
4700.117	TRANSFER IN - FROM FUND 117	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.129	TRANSFER IN - FROM FUND 129	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.221	TRANSFER IN FROM FUND 221	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.262	TRANSFER IN FROM FUND 262	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.938	TRANSFER IN - FROM FUND 938	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.939	TRANSFER IN FROM FUND 939	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Transfer from Other Funds Totals</i>		\$2,731,098.00	\$0.00	\$2,731,098.00	\$233,716.68	\$0.00	\$915,423.85	\$1,815,674.15	34%	\$1,451,837.84
<i>Other Revenue</i>										
4900.200	DONATION CASH - NON MATCH	.00	.00	.00	.00	.00	.00	.00	+++	.00
4902.000	REIMBURSEMENTS	.00	.00	.00	.00	.00	362.62	(362.62)	+++	950.00
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$362.62	(\$362.62)	+++	\$950.00
<b>REVENUE TOTALS</b>		\$3,410,871.00	\$0.00	\$3,410,871.00	\$285,319.47	\$0.00	\$1,373,684.56	\$2,037,186.44	40%	\$2,070,889.73
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.300	SALARIES AND WAGES REGULAR SALARIES	459,795.00	.00	459,795.00	29,309.18	.00	274,618.83	185,176.17	60	385,043.00
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	(357.53)	.00	22,245.44	(22,245.44)	+++	22,069.34
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	(285.70)	.00	5,096.65	(5,096.65)	+++	12,577.35
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	.00	.00	844.42	(844.42)	+++	741.41
5001.306	SALARIES AND WAGES FINAL PAY	18,471.00	.00	18,471.00	1,036.99	.00	12,308.37	6,162.63	67	17,116.74
5001.312	SALARIES AND WAGES STAND BY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.314	SALARIES AND WAGES OVERTIME	750.00	.00	750.00	89.39	.00	727.09	22.91	97	1,939.36



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Fund 102 - GAS TAX FUND										
EXPENSE										
Personnel										
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	8,730.00	(8,730.00)	+++	7,803.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	94.21	.00	5,071.42	(5,071.42)	+++	5,392.96
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	.00	.00	.00	.00	.00	4,226.66	(4,226.66)	+++	3,362.51
5002.300	RETIREMENT SOCIAL SECURITY	32,405.00	.00	32,405.00	1,851.02	.00	20,538.73	11,866.27	63	27,641.00
5002.301	RETIREMENT PERS	75,289.00	.00	75,289.00	5,238.35	.00	51,007.83	24,281.17	68	134,025.24
5002.302	RETIREMENT MEDICARE	7,650.00	.00	7,650.00	432.90	.00	4,804.00	2,846.00	63	6,492.16
5002.303	RETIREMENT PARS	.00	.00	.00	.00	.00	.00	.00	+++	64.07
5002.304	RETIREMENT OPEB BENEFIT	12,650.00	.00	12,650.00	652.50	.00	7,781.08	4,868.92	62	10,773.23
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	1,824.00	.00	1,824.00	400.00	.00	2,224.00	(400.00)	122	1,397.33
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	4,606.00	.00	4,606.00	254.60	.00	3,040.44	1,565.56	66	4,239.85
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	53,794.00	.00	53,794.00	1,880.66	.00	21,648.49	32,145.51	40	29,112.73
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	1,207.00	.00	1,207.00	14.26	.00	606.60	600.40	50	1,110.33
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	834.00	.00	834.00	45.86	.00	472.18	361.82	57	764.19
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	65,354.00	.00	65,354.00	4,166.56	.00	40,393.17	24,960.83	62	49,609.59
Personnel Totals		\$734,629.00	\$0.00	\$734,629.00	\$44,823.25	\$0.00	\$486,385.40	\$248,243.60	66%	\$721,275.39
Services										
5101.000	PROFESSIONAL SERVICES - OTHERS	55,000.00	48,704.00	103,704.00	14,360.08	11,496.48	40,071.52	52,136.00	50	17,491.49
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5101.301	PROFESSIONAL SERVICES AUDITING SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	1,000.00	.00	1,000.00	.00	.00	637.50	362.50	64	608.28
5102.000	UTILITIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.300	UTILITIES GAS	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
5102.301	UTILITIES ELECTRIC	255,500.00	.00	255,500.00	25,989.81	.00	227,548.09	27,951.91	89	272,343.58
5102.302	UTILITIES WATER	7,500.00	.00	7,500.00	484.04	.00	3,953.15	3,546.85	53	4,860.94
5102.303	UTILITIES SEWER AND WASTE DISP	2,000.00	4,000.00	6,000.00	1,292.40	.00	1,292.40	4,707.60	22	.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	800,250.00	.00	800,250.00	2,483.00	16,022.40	28,415.13	755,812.47	6	45,629.63





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Fund 102 - GAS TAX FUND										
EXPENSE										
Services										
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	500.00	.00	500.00	.00	.00	449.05	50.95	90	.00
5103.301	OUTSIDE R&M	1,400.00	.00	1,400.00	.00	.00	1,330.04	69.96	95	120.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	.00	.00	.00	.00	.00	.00	+++	.00
5104.000	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	.00	.00	.00	.00	.00	.00	+++	.00
5104.300	INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.000	INSURANCE COMPREHENSIVE LIABILITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.300	TRANSPORTATION AND TRAINING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.301	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
5105.302	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
5106.000	TRANSPORTATION AND TRAINING - COURT/PRISONER TRANSPORT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5106.300	COMMUNICATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5106.301	COMMUNICATION TELEPHONE AND INTERNET	1,000.00	.00	1,000.00	.00	.00	243.39	756.61	24	327.38
5106.302	COMMUNICATION POSTAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.000	COMMUNICATION ADVERTISING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.300	MISCELLANEOUS SERVICES	250.00	.00	250.00	.00	.00	55.00	195.00	22	10.76
5107.301	MISCELLANEOUS SERVICES RENTS/LEASES	600.00	.00	600.00	.00	.00	309.60	290.40	52	200.00
5107.302	MISCELLANEOUS SERVICES ANIMAL DISPOSAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.303	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
5107.304	MISCELLANEOUS SERVICES LAUNDRY SERVICES	7,000.00	(900.00)	6,100.00	329.72	.00	3,714.26	2,385.74	61	5,842.56
5107.305	MISCELLANEOUS SERVICES ELECTION SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.306	MISCELLANEOUS SERVICES DUES AND PUBLICATION	600.00	.00	600.00	.00	.00	.00	600.00	0	1,664.00
5107.307	MISCELLANEOUS SERVICES AID TO OUTSIDE AGENCIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.308	MISCELLANEOUS SERVICES CONTRACT LABOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.309	MISCELLANEOUS SERVICES BANK SERVICE CHARGES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.310	MISCELLANEOUS SERVICES FINANCE CHARGES/PENALTIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.311	MISCELLANEOUS SERVICES BAD DEBTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	70,000.00	.00	70,000.00	3,255.00	8,356.06	21,100.30	40,543.64	42	34,170.75
5107.313	MISCELLANEOUS SERVICES TUITION REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	.00	.00	.00	.00	.00	.00	.00	+++	.00





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<b>Fund 102 - GAS TAX FUND</b>										
<b>EXPENSE</b>										
<i>Services</i>										
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.317	MISCELLANEOUS SERVICES SPAY AND NEUTER PAID BY DONATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.319	MISCELLANEOUS SERVICES CHANGE IN CLAIMS RESERVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5108.000	DEPRECIATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Services Totals</i>		\$1,205,450.00	\$51,804.00	\$1,257,254.00	\$48,194.05	\$35,874.94	\$329,119.43	\$892,259.63	29%	\$383,269.37
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	10,000.00	(5,290.00)	4,710.00	49.77	(217.61)	2,426.32	2,501.29	47	5,905.31
5202.000	OPERATING SUPPLIES	250.00	(50.00)	200.00	.00	.00	35.69	164.31	18	.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	300.00	.00	300.00	117.90	.00	166.18	133.82	55	198.15
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	250.00	50.00	300.00	.00	.00	296.53	3.47	99	211.85
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	43,000.00	.00	43,000.00	4,975.25	8,852.68	30,908.53	3,238.79	92	26,766.59
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	250.00	.00	250.00	.00	.00	70.00	180.00	28	180.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	1,000.00	.00	1,000.00	.00	.00	596.17	403.83	60	1,054.92
5202.306	OPERATING SUPPLIES FIREARMS, VESTS AND AMMO	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.307	OPERATING SUPPLIES - CONCESSION SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	40,000.00	10,530.00	50,530.00	3,814.55	8,078.97	38,688.41	3,762.62	93	12,656.43
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	34,000.00	2,662.00	36,662.00	535.84	5,931.33	10,309.99	20,420.68	44	19,243.09
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	206,000.00	37,288.00	243,288.00	11,870.55	54,249.42	100,338.85	88,699.73	64	97,493.80
5203.303	REPAIRS AND MAINTENANCE SUPPLIES STREET REPAIR SUPPLIES	400,000.00	51,531.00	451,531.00	2,110.70	153,189.37	240,945.94	57,395.69	87	345,498.40
<i>Materials Totals</i>		\$735,050.00	\$96,721.00	\$831,771.00	\$23,474.56	\$230,084.16	\$424,782.61	\$176,904.23	79%	\$509,208.54
<i>Capital</i>										
5301.000	VEHICLES	250,000.00	25,900.00	275,900.00	.00	.00	275,810.18	89.82	100	82,181.41
5302.000	MACHINERY & EQUIPMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
5304.000	SOFTWARE - CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
5305.000	FURNITURES AND FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5309.000	OTHER CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Capital Totals</i>		\$250,500.00	\$25,900.00	\$276,400.00	\$0.00	\$0.00	\$275,810.18	\$589.82	100%	\$82,181.41



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 102 - GAS TAX FUND</b>										
<b>EXPENSE</b>										
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5530.430	ISF SUPPORT - BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5550.440	FLEET ISF ALLOCATION	85,583.00	.00	85,583.00	3,444.00	.00	59,135.00	26,448.00	69	79,502.00
5700.450	TRANSFERS OUT - TO FUND 450	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$85,583.00	\$0.00	\$85,583.00	\$3,444.00	\$0.00	\$59,135.00	\$26,448.00	69%	\$79,502.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	243,954.00	.00	243,954.00	20,330.00	.00	182,970.00	60,984.00	75	284,782.00
5700.191	TRANSFERS OUT - TO FUND 191	112,361.00	.00	112,361.00	12,427.77	.00	128,626.17	(16,265.17)	114	144,213.36
5700.410	TRANSFERS OUT - TO FUND 410	108,706.00	.00	108,706.00	9,059.00	.00	81,531.00	27,175.00	75	87,033.00
<i>Other Financing Uses Totals</i>		\$465,021.00	\$0.00	\$465,021.00	\$41,816.77	\$0.00	\$393,127.17	\$71,893.83	85%	\$516,028.36
<b>EXPENSE TOTALS</b>		\$3,476,233.00	\$174,425.00	\$3,650,658.00	\$161,752.63	\$265,959.10	\$1,968,359.79	\$1,416,339.11	61%	\$2,291,465.07
<b>Fund 102 - GAS TAX FUND Totals</b>										
<b>REVENUE TOTALS</b>		3,410,871.00	.00	3,410,871.00	285,319.47	.00	1,373,684.56	2,037,186.44	40%	2,070,889.73
<b>EXPENSE TOTALS</b>		3,476,233.00	174,425.00	3,650,658.00	161,752.63	265,959.10	1,968,359.79	1,416,339.11	61%	2,291,465.07
<b>Fund 102 - GAS TAX FUND Totals</b>		(\$65,362.00)	(\$174,425.00)	(\$239,787.00)	\$123,566.84	(\$265,959.10)	(\$594,675.23)	\$620,847.33		(\$220,575.34)
<b>Fund 103 - GAS TAX - SB-1/RMRA</b>										
<b>REVENUE</b>										
<i>Intergovernmental</i>										
4101.205	GAS TAX GAS TAX 2031 (RMRA)	563,822.00	.00	563,822.00	45,905.46	.00	388,770.64	175,051.36	69	539,525.34
4101.206	GAS TAX SB1 LOAN REPAYMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Intergovernmental Totals</i>		\$563,822.00	\$0.00	\$563,822.00	\$45,905.46	\$0.00	\$388,770.64	\$175,051.36	69%	\$539,525.34
<i>Use of Property and Money</i>										
4400.000	INVESTMENT EARNINGS/INTEREST	2,500.00	.00	2,500.00	.00	.00	387.27	2,112.73	15	1,544.41
<i>Use of Property and Money Totals</i>		\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$387.27	\$2,112.73	15%	\$1,544.41
<i>Transfer from Other Funds</i>										
4700.100	TRANSFER IN FROM FUND 100	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Transfer from Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>REVENUE TOTALS</b>		\$566,322.00	\$0.00	\$566,322.00	\$45,905.46	\$0.00	\$389,157.91	\$177,164.09	69%	\$541,069.75
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.300	SALARIES AND WAGES REGULAR SALARIES	75,890.00	.00	75,890.00	5,713.47	.00	32,160.16	43,729.84	42	45,472.15
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	.00	.00	2,125.15	(2,125.15)	+++	3,163.33
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	312.41	.00	2,409.93	(2,409.93)	+++	1,607.48
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.304	SALARIES AND WAGES INJURY LEAVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,049.00	.00	3,049.00	238.38	.00	1,522.23	1,526.77	50	2,090.43



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 103 - GAS TAX - SB-1/RMRA</b>										
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.312	SALARIES AND WAGES STAND BY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.314	SALARIES AND WAGES OVERTIME	2,000.00	.00	2,000.00	62.48	.00	503.69	1,496.31	25	1,923.86
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	2,520.00	(2,520.00)	+++	1,680.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	.00	.00	942.21	(942.21)	+++	719.86
5002.300	RETIREMENT SOCIAL SECURITY	5,636.00	.00	5,636.00	365.42	.00	2,755.37	2,880.63	49	3,443.62
5002.301	RETIREMENT PERS	18,700.00	.00	18,700.00	1,517.78	.00	13,583.33	5,116.67	73	27,472.71
5002.302	RETIREMENT MEDICARE	1,318.00	.00	1,318.00	85.46	.00	644.36	673.64	49	805.32
5002.304	RETIREMENT OPEB BENEFIT	2,087.00	.00	2,087.00	151.16	.00	939.78	1,147.22	45	1,275.53
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	336.00	.00	336.00	.00	.00	336.00	.00	100	336.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	759.00	.00	759.00	58.96	.00	371.66	387.34	49	500.56
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	10,113.00	.00	10,113.00	464.81	.00	2,968.29	7,144.71	29	4,072.73
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	201.00	.00	201.00	12.55	.00	125.39	75.61	62	216.32
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	136.00	.00	136.00	11.51	.00	90.68	45.32	67	145.99
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	14,657.00	.00	14,657.00	1,221.36	.00	10,485.72	4,171.28	72	12,075.00
<i>Personnel Totals</i>		\$134,882.00	\$0.00	\$134,882.00	\$10,215.75	\$0.00	\$74,483.95	\$60,398.05	55%	\$107,000.89
<i>Materials</i>										
5203.303	REPAIRS AND MAINTENANCE SUPPLIES STREET REPAIR SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Materials Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Capital</i>										
5309.000	OTHER CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Capital Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	21,779.00	.00	21,779.00	1,815.00	.00	16,335.00	5,444.00	75	37,083.00
5700.102	TRANSFERS OUT TO FUND 102	250,000.00	.00	250,000.00	.00	.00	.00	250,000.00	0	539,525.34
5700.191	TRANSFERS OUT - TO FUND 191	91,090.00	.00	91,090.00	3,613.31	.00	35,827.47	55,262.53	39	55,999.70
5700.410	TRANSFERS OUT - TO FUND 410	6,243.00	.00	6,243.00	520.00	.00	4,680.00	1,563.00	75	9,551.00
<i>Other Financing Uses Totals</i>		\$369,112.00	\$0.00	\$369,112.00	\$5,948.31	\$0.00	\$56,842.47	\$312,269.53	15%	\$642,159.04
<b>EXPENSE TOTALS</b>		\$503,994.00	\$0.00	\$503,994.00	\$16,164.06	\$0.00	\$131,326.42	\$372,667.58	26%	\$749,159.93



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Fund 103 - GAS TAX - SB-1/RMRA Totals										
	REVENUE TOTALS	566,322.00	.00	566,322.00	45,905.46	.00	389,157.91	177,164.09	69%	541,069.75
	EXPENSE TOTALS	503,994.00	.00	503,994.00	16,164.06	.00	131,326.42	372,667.58	26%	749,159.93
Fund 103 - GAS TAX - SB-1/RMRA Totals		\$62,328.00	\$0.00	\$62,328.00	\$29,741.40	\$0.00	\$257,831.49	(\$195,503.49)		(\$208,090.18)
Fund 300 - T.D.A. TRANSIT FUND										
REVENUE										
Taxes										
4002.201	TRANSPORTATION TAX TDA ART. 4 TRANSIT OPERATING	1,100,000.00	5,998.00	1,105,998.00	.00	.00	.00	1,105,998.00	0	.00
4002.202	TRANSPORTATION TAX STATE TRANSIT ASSISTANCE	146,000.00	.00	146,000.00	.00	.00	.00	146,000.00	0	116,741.00
Taxes Totals		\$1,246,000.00	\$5,998.00	\$1,251,998.00	\$0.00	\$0.00	\$0.00	\$1,251,998.00	0%	\$116,741.00
Intergovernmental										
4102.201	OTHER STATE, INCL GRANTS OFFICE OF EMERGENCY SERVICES	87,685.00	.00	87,685.00	.00	.00	.00	87,685.00	0	.00
4102.203	OTHER STATE, INCL GRANTS PROP 1B/PTMISEA	126,274.00	.00	126,274.00	.00	.00	.00	126,274.00	0	56,316.00
4102.204	OTHER STATE, INCL GRANTS CMAQ	.00	556,457.00	556,457.00	.00	.00	652.33	555,804.67	0	.00
4102.205	OTHER STATE, INCL GRANTS - STA (SB-1)	.00	.00	.00	.00	.00	.00	.00	+++	.00
4102.206	OTHER STATE, INCL GRANTS - STATE OF GOOD REPAIR	.00	123,721.00	123,721.00	.00	.00	.00	123,721.00	0	.00
4104.202	FEDERAL GRANTS FTA CAPITAL ASSISTANCE	556,457.00	.00	556,457.00	.00	.00	.00	556,457.00	0	.00
4104.203	FEDERAL GRANTS FTA OPERATING ASSISTANCE	95,000.00	.00	95,000.00	.00	.00	.00	95,000.00	0	92,795.00
Intergovernmental Totals		\$865,416.00	\$680,178.00	\$1,545,594.00	\$0.00	\$0.00	\$652.33	\$1,544,941.67	0%	\$149,111.00
Use of Property and Money										
4400.000	INVESTMENT EARNINGS/INTEREST	4,500.00	.00	4,500.00	.00	.00	126.61	4,373.39	3	4,408.79
Use of Property and Money Totals		\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$126.61	\$4,373.39	3%	\$4,408.79
Current Service Charges										
4500.000	TRANSPORTATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
4500.200	TRANSPORTATION PUBLIC TRANSIT-PASSENGER FARE	21,430.00	.00	21,430.00	954.61	.00	17,539.55	3,890.45	82	22,005.95
4500.201	TRANSPORTATION PUBLIC TRANSIT-CHARTER SERVICE	.00	.00	.00	.00	.00	.00	.00	+++	.00
4500.202	TRANSPORTATION PUBLIC TRANSIT-KERN CNTY CNTRACT	178,000.00	.00	178,000.00	129,870.95	.00	393,156.99	(215,156.99)	221	162,933.74
Current Service Charges Totals		\$199,430.00	\$0.00	\$199,430.00	\$130,825.56	\$0.00	\$410,696.54	(\$211,266.54)	206%	\$184,939.69
Transfer from Other Funds										
4700.100	TRANSFER IN FROM FUND 100	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4750.000	TRANSFER IN - CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfer from Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Other Revenue										
4901.204	SALES ADVERTISEMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
4902.000	REIMBURSEMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Fund 300 - T.D.A. TRANSIT FUND										
REVENUE										
Other Revenue										
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00	+++	.00
Other Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
REVENUE TOTALS		\$2,315,346.00	\$686,176.00	\$3,001,522.00	\$130,825.56	\$0.00	\$411,475.48	\$2,590,046.52	14%	\$455,200.48
EXPENSE										
Personnel										
5001.000	SALARIES AND WAGES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.300	SALARIES AND WAGES REGULAR SALARIES	433,938.00	.00	433,938.00	27,362.77	.00	209,781.72	224,156.28	48	270,228.80
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	.00	.00	15,745.45	(15,745.45)	+++	11,822.56
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	364.20	.00	15,145.00	(15,145.00)	+++	20,915.19
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	15.93	.00	321.43	(321.43)	+++	418.89
5001.304	SALARIES AND WAGES INJURY LEAVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.305	SALARIES AND WAGES COURT TIME	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.306	SALARIES AND WAGES FINAL PAY	15,596.00	.00	15,596.00	1,148.67	.00	10,014.68	5,581.32	64	12,026.61
5001.311	SALARIES AND WAGES PART TIME	.00	.00	.00	.00	.00	.00	.00	+++	6,607.71
5001.312	SALARIES AND WAGES STAND BY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.313	SALARIES AND WAGES PEAR SPECIAL COMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.314	SALARIES AND WAGES OVERTIME	4,000.00	.00	4,000.00	53.05	.00	1,563.40	2,436.60	39	2,757.39
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.316	SALARIES AND WAGES COMMISSIONS AND BOARDS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	9,750.00	(9,750.00)	+++	8,563.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	390.47	.00	5,798.58	(5,798.58)	+++	5,381.64
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	.00	.00	.00	539.83	.00	4,997.98	(4,997.98)	+++	3,061.56
5002.000	RETIREMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5002.300	RETIREMENT SOCIAL SECURITY	29,052.00	.00	29,052.00	1,853.86	.00	16,745.89	12,306.11	58	17,523.24
5002.301	RETIREMENT PERS	43,748.00	.00	43,748.00	2,484.25	.00	21,335.46	22,412.54	49	342,947.67
5002.302	RETIREMENT MEDICARE	6,921.00	.00	6,921.00	433.57	.00	3,916.40	3,004.60	57	4,527.38
5002.303	RETIREMENT PARS	1,656.00	.00	1,656.00	.00	.00	.00	1,656.00	0	311.92
5002.304	RETIREMENT OPEB BENEFIT	10,730.00	.00	10,730.00	733.42	.00	6,352.81	4,377.19	59	5,214.40
5002.305	RETIREMENT PENSION EXPENSE (GASB 68)	.00	.00	.00	.00	.00	.00	.00	+++	.00
5002.306	UNFUNDED PERS/OPEB (RDA REIMBURSED)	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.000	OTHER EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.302	OTHER EMPLOYEE BENEFITS TOOL ALLOWANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00



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Fund 300 - T.D.A. TRANSIT FUND										
EXPENSE										
Personnel										
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	3,903.00	.00	3,903.00	286.56	.00	2,500.50	1,402.50	64	3,020.16
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	45,140.00	.00	45,140.00	1,801.29	.00	15,392.29	29,747.71	34	18,755.03
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	1,100.00	.00	1,100.00	58.32	.00	545.15	554.85	50	928.36
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.309	OTHER EMPLOYEE BENEFITS COLONIAL PRODUCTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	754.00	.00	754.00	54.77	.00	402.48	351.52	53	604.23
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	86,331.00	.00	86,331.00	6,272.86	.00	49,262.64	37,068.36	57	54,341.08
Personnel Totals		\$682,869.00	\$0.00	\$682,869.00	\$43,853.82	\$0.00	\$389,571.86	\$293,297.14	57%	\$789,956.82
Services										
5101.000	PROFESSIONAL SERVICES - OTHERS	15,000.00	112,645.00	127,645.00	263.97	74,346.19	6,956.31	46,342.50	64	62,549.83
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5101.301	PROFESSIONAL SERVICES AUDITING SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	.00	68,994.00	68,994.00	.00	.00	.00	68,994.00	0	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	1,700.00	.00	1,700.00	.00	.00	412.50	1,287.50	24	1,449.20
5102.000	UTILITIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.300	UTILITIES GAS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.301	UTILITIES ELECTRIC	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.302	UTILITIES WATER	750.00	.00	750.00	27.96	.00	223.68	526.32	30	312.10
5102.303	UTILITIES SEWER AND WASTE DISP	500.00	.00	500.00	32.50	.00	260.00	240.00	52	352.96
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	15,000.00	.00	15,000.00	.00	.00	5,400.00	9,600.00	36	11,100.00
5103.301	OUTSIDE R&M									
	OUTSIDE REPAIRS AND MAINTENANCE	1,000.00	.00	1,000.00	40.00	.00	440.00	560.00	44	370.00
	BUILDING & GROUNDS R&M									
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
5104.000	INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5104.300	INSURANCE COMPREHENSIVE LIABILITY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.000	TRANSPORTATION AND TRAINING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	15,000.00	.00	15,000.00	699.26	.00	4,005.16	10,994.84	27	2,463.91



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<b>Fund 300 - T.D.A. TRANSIT FUND</b>										
<b>EXPENSE</b>										
<i>Services</i>										
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	200.00	.00	200.00	.00	.00	92.64	107.36	46	56.18
5106.000	COMMUNICATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	12,000.00	.00	12,000.00	.00	.00	3,724.38	8,275.62	31	8,287.04
5106.301	COMMUNICATION POSTAGE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5106.302	COMMUNICATION ADVERTISING	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	526.18
5107.000	MISCELLANEOUS SERVICES	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	62.50
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.301	MISCELLANEOUS SERVICES ANIMAL DISPOSAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
5107.304	MISCELLANEOUS SERVICES ELECTION SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	750.00	.00	750.00	560.00	.00	560.00	190.00	75	585.00
5107.306	MISCELLANEOUS SERVICES AID TO OUTSIDE AGENCIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.308	MISCELLANEOUS SERVICES BANK SERVICE CHARGES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.309	MISCELLANEOUS SERVICES FINANCE CHARGES/PENALTIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.310	MISCELLANEOUS SERVICES BAD DEBTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
5107.313	MISCELLANEOUS SERVICES TUITION REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	378.88
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	45,000.00	.00	45,000.00	.00	.00	38,599.17	6,400.83	86	41,368.32
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.317	MISCELLANEOUS SERVICES SPAY AND NEUTER PAID BY DONATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.319	MISCELLANEOUS SERVICES CHANGE IN CLAIMS RESERVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5108.000	DEPRECIATION	45,000.00	.00	45,000.00	2,345.74	.00	21,111.66	23,888.34	47	43,553.23
<i>Services Totals</i>		\$171,900.00	\$181,639.00	\$353,539.00	\$3,969.43	\$74,346.19	\$81,785.50	\$197,407.31	44%	\$173,415.33
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	5,000.00	50,692.00	55,692.00	346.23	46,440.39	651.75	8,599.86	85	5,330.32
5202.000	OPERATING SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00



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<b>Fund 300 - T.D.A. TRANSIT FUND</b>										
<b>EXPENSE</b>										
<i>Materials</i>										
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,000.00	.00	1,000.00	379.17	.00	655.47	344.53	66	624.25
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	3,000.00	.00	3,000.00	.00	.00	1,167.47	1,832.53	39	452.20
5202.306	OPERATING SUPPLIES FIREARMS, VESTS AND AMMO	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	5,000.00	1,199.00	6,199.00	.00	.00	1,279.12	4,919.88	21	14,554.99
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	396.37
5203.303	REPAIRS AND MAINTENANCE SUPPLIES STREET REPAIR SUPPLIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Materials Totals</i>		\$15,000.00	\$51,891.00	\$66,891.00	\$725.40	\$46,440.39	\$3,753.81	\$16,696.80	75%	\$21,358.13
<i>Capital</i>										
5301.000	VEHICLES	363,511.00	102,962.00	466,473.00	.00	.00	102,961.36	363,511.64	22	.00
5302.000	MACHINERY & EQUIPMENTS	.00	(1,596.00)	(1,596.00)	.00	.00	.00	(1,596.00)	0	.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
5304.000	SOFTWARE - CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
5305.000	FURNITURES AND FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5308.000	LAND OR BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5309.000	OTHER CAPITAL	556,457.00	.00	556,457.00	.00	.00	.00	556,457.00	0	.00
<i>Capital Totals</i>		\$922,968.00	\$101,366.00	\$1,024,334.00	\$0.00	\$0.00	\$102,961.36	\$921,372.64	10%	\$0.00
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5520.412	ISF SUPPORT - PRINT&COPY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5530.430	ISF SUPPORT - BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5550.440	FLEET ISF ALLOCATION	138,613.00	.00	138,613.00	2,480.00	.00	47,263.00	91,350.00	34	72,688.00
5700.450	TRANSFERS OUT - TO FUND 450	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$138,613.00	\$0.00	\$138,613.00	\$2,480.00	\$0.00	\$47,263.00	\$91,350.00	34%	\$72,688.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	190,114.00	.00	190,114.00	15,843.00	.00	142,587.00	47,527.00	75	216,542.00
5700.118	TRANSFERS OUT - TO FUND 118	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.191	TRANSFERS OUT - TO FUND 191	200,555.00	.00	200,555.00	8,888.06	.00	80,279.66	120,275.34	40	121,129.79
5700.410	TRANSFERS OUT - TO FUND 410	55,568.00	.00	55,568.00	4,631.00	.00	41,679.00	13,889.00	75	39,812.00





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<b>Fund 300 - T.D.A. TRANSIT FUND</b>										
<b>EXPENSE</b>										
<i>Other Financing Uses</i>										
5801.000	LOSS ON DISPOSAL OF ASSET	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Financing Uses Totals</i>		\$446,237.00	\$0.00	\$446,237.00	\$29,362.06	\$0.00	\$264,545.66	\$181,691.34	59%	\$377,483.79
<b>EXPENSE TOTALS</b>		\$2,377,587.00	\$334,896.00	\$2,712,483.00	\$80,390.71	\$120,786.58	\$889,881.19	\$1,701,815.23	37%	\$1,434,902.07
<b>Fund 300 - T.D.A. TRANSIT FUND Totals</b>										
<b>REVENUE TOTALS</b>		2,315,346.00	686,176.00	3,001,522.00	130,825.56	.00	411,475.48	2,590,046.52	14%	455,200.48
<b>EXPENSE TOTALS</b>		2,377,587.00	334,896.00	2,712,483.00	80,390.71	120,786.58	889,881.19	1,701,815.23	37%	1,434,902.07
<b>Fund 300 - T.D.A. TRANSIT FUND Totals</b>		(\$62,241.00)	\$351,280.00	\$289,039.00	\$50,434.85	(\$120,786.58)	(\$478,405.71)	\$888,231.29		(\$979,701.59)
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>										
<b>REVENUE</b>										
<i>Intergovernmental</i>										
4104.205	FEDERAL GRANTS US EPA	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Intergovernmental Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Use of Property and Money</i>										
4400.000	INVESTMENT EARNINGS/INTEREST	235,000.00	.00	235,000.00	.00	.00	57,815.92	177,184.08	25	195,589.31
<i>Use of Property and Money Totals</i>		\$235,000.00	\$0.00	\$235,000.00	\$0.00	\$0.00	\$57,815.92	\$177,184.08	25%	\$195,589.31
<i>Current Service Charges</i>										
4504.202	UTILITIES NAWS WWT SVC CONTRACT	850,000.00	.00	850,000.00	65,735.91	.00	541,670.99	308,329.01	64	978,186.54
4504.203	UTILITIES OFFSITE WWT CHG TREATMNT	.00	.00	.00	.00	.00	.00	.00	+++	.00
4504.205	UTILITIES WWT MAIN CONNECT COLLECTN	35,000.00	.00	35,000.00	4,860.00	.00	25,754.69	9,245.31	74	67,063.70
4504.206	UTILITIES UTIL WWT SERVICE FEE	5,200,000.00	.00	5,200,000.00	134,357.88	.00	3,494,548.83	1,705,451.17	67	5,114,791.19
4504.208	UTILITIES WWTCAPACITY-TRTMNT/DSPOS	200,000.00	.00	200,000.00	31,500.00	.00	165,900.00	34,100.00	83	434,525.00
4504.209	UTILITIES - ECC BERTHING CAMP SEWER PAYMENT	.00	.00	.00	3,564.14	.00	23,501.26	(23,501.26)	+++	.00
<i>Current Service Charges Totals</i>		\$6,285,000.00	\$0.00	\$6,285,000.00	\$240,017.93	\$0.00	\$4,251,375.77	\$2,033,624.23	68%	\$6,594,566.43
<i>Transfer from Other Funds</i>										
4700.100	TRANSFER IN FROM FUND 100	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4750.000	TRANSFER IN - CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Transfer from Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Other Revenue</i>										
4901.200	SALES RECLAMATION HAY	.00	.00	.00	.00	.00	2,856.00	(2,856.00)	+++	.00
4902.000	REIMBURSEMENTS	300.00	.00	300.00	.00	.00	6,159.44	(5,859.44)	2053	240,303.07
4902.204	REIMBURSEMENTS DAMAGE TO PROPERTIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Revenue Totals</i>		\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$9,015.44	(\$8,715.44)	3005%	\$240,303.07
<b>REVENUE TOTALS</b>		\$6,520,300.00	\$0.00	\$6,520,300.00	\$240,017.93	\$0.00	\$4,318,207.13	\$2,202,092.87	66%	\$7,030,458.81



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<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>										
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.300	SALARIES AND WAGES REGULAR SALARIES	659,129.00	.00	659,129.00	46,344.53	.00	425,316.70	233,812.30	65	433,055.64
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	964.61	.00	23,710.06	(23,710.06)	+++	23,708.82
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	737.75	.00	6,590.17	(6,590.17)	+++	11,836.28
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	.00	.00	1,944.01	(1,944.01)	+++	1,660.70
5001.305	SALARIES AND WAGES COURT TIME	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.306	SALARIES AND WAGES FINAL PAY	26,395.00	.00	26,395.00	2,157.71	.00	20,958.26	5,436.74	79	20,755.78
5001.312	SALARIES AND WAGES STAND BY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.314	SALARIES AND WAGES OVERTIME	43,000.00	.00	43,000.00	7,823.31	.00	59,091.27	(16,091.27)	137	44,472.27
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	15,150.00	(15,150.00)	+++	9,284.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	260.83	.00	6,737.20	(6,737.20)	+++	4,837.07
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	.00	.00	.00	1,116.34	.00	12,641.74	(12,641.74)	+++	10,635.67
5002.300	RETIREMENT SOCIAL SECURITY	44,218.00	.00	44,218.00	3,419.33	.00	31,406.96	12,811.04	71	29,892.78
5002.301	RETIREMENT PERS	103,074.00	.00	103,074.00	6,925.46	.00	66,160.04	36,913.96	64	500,505.90
5002.302	RETIREMENT MEDICARE	10,901.00	.00	10,901.00	799.68	.00	7,825.94	3,075.06	72	7,223.56
5002.303	RETIREMENT PARS	.00	.00	.00	.00	.00	.00	.00	+++	64.14
5002.304	RETIREMENT OPEB BENEFIT	18,117.00	.00	18,117.00	1,199.25	.00	11,943.17	6,173.83	66	21,040.11
5002.305	RETIREMENT PENSION EXPENSE (GASB 68)	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	1,120.00	.00	1,120.00	.00	.00	1,720.00	(600.00)	154	1,920.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	6,593.00	.00	6,593.00	467.78	.00	4,658.37	1,934.63	71	4,733.20
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	57,395.00	.00	57,395.00	3,419.09	.00	32,280.23	25,114.77	56	32,308.48
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	1,866.00	.00	1,866.00	118.09	.00	1,043.53	822.47	56	1,317.54
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	1,279.00	.00	1,279.00	103.17	.00	750.87	528.13	59	903.69
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	94,017.00	.00	94,017.00	7,110.80	.00	67,739.39	26,277.61	72	58,009.83
<i>Personnel Totals</i>		\$1,067,104.00	\$0.00	\$1,067,104.00	\$82,967.73	\$0.00	\$797,667.91	\$269,436.09	75%	\$1,218,165.46
<i>Services</i>										
5101.000	PROFESSIONAL SERVICES - OTHERS	167,800.00	1,816.00	169,616.00	32.00	12,196.50	17,151.10	140,268.40	17	257,776.12
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	200,000.00	.00	200,000.00	42,650.74	53,127.36	144,469.12	2,403.52	99	350,818.24
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	5,383,000.00	22,499.00	5,405,499.00	3,071.50	(3,787.71)	24,785.77	5,384,500.94	0	3,534.10



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<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>										
<b>EXPENSE</b>										
<i>Services</i>										
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	170,700.00	18,758.00	189,458.00	380.00	40,112.00	16,636.00	132,710.00	30	77,002.85
5102.000	UTILITIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5102.300	UTILITIES GAS	10,000.00	.00	10,000.00	.00	.00	1,206.97	8,793.03	12	4,578.56
5102.301	UTILITIES ELECTRIC	93,000.00	22,396.00	115,396.00	653.21	27,457.65	44,294.68	43,643.67	62	26,471.76
5102.302	UTILITIES WATER	4,350.00	.00	4,350.00	61.13	.00	495.49	3,854.51	11	212.12
5102.303	UTILITIES SEWER AND WASTE DISP	160,000.00	37,000.00	197,000.00	.00	6.00	184,606.00	12,388.00	94	158,053.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	30,000.00	(1,950.00)	28,050.00	.00	(118,237.90)	49.12	146,238.78	-421	167.05
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	26,500.00	.00	26,500.00	.00	1,120.58	550.89	24,828.53	6	8,928.24
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	328,500.00	.00	328,500.00	.00	.00	3,903.57	324,596.43	1	2,906.53
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	15,000.00	.00	15,000.00	455.65	.00	1,272.48	13,727.52	8	1,910.11
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	800.00	(800.00)	.00	.00	.00	.00	.00	+++	38.32
5106.300	COMMUNICATION TELEPHONE AND INTERNET	2,500.00	.00	2,500.00	.00	.00	605.08	1,894.92	24	1,091.07
5106.301	COMMUNICATION POSTAGE	50.00	800.00	850.00	5.00	.00	203.79	646.21	24	.00
5106.302	COMMUNICATION ADVERTISING	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
5107.000	MISCELLANEOUS SERVICES	6,000.00	(1,130.00)	4,870.00	.00	.00	3,297.02	1,572.98	68	2,971.80
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	5,700.00	1,730.00	7,430.00	295.63	(144.61)	7,270.06	304.55	96	5,646.45
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	3,500.00	.00	3,500.00	275.95	.00	2,216.28	1,283.72	63	5,964.99
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	12,000.00	.00	12,000.00	.00	.00	454.56	11,545.44	4	608.00
5107.310	MISCELLANEOUS SERVICES BAD DEBTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	4,600.00	.00	4,600.00	.00	.00	.00	4,600.00	0	.00
5108.000	DEPRECIATION	576,094.00	.00	576,094.00	.00	.00	.00	576,094.00	0	566,683.20
<i>Services Totals</i>		\$7,221,594.00	\$101,119.00	\$7,322,713.00	\$47,880.81	\$11,849.87	\$453,467.98	\$6,857,395.15	6%	\$1,475,362.51
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	15,500.00	(600.00)	14,900.00	143.02	1,427.54	4,750.69	8,721.77	41	9,761.20
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	1,000.00	.00	1,000.00	144.40	.00	522.12	477.88	52	281.27
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,100.00	.00	1,100.00	.00	.00	391.23	708.77	36	1,092.81
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,841.56
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	12,500.00	.00	12,500.00	255.25	(706.64)	3,766.92	9,439.72	24	7,312.92



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<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>										
<b>EXPENSE</b>										
<i>Materials</i>										
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	15,000.00	.00	15,000.00	.00	(11,603.63)	286.19	26,317.44	-75	2,475.16
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	10,000.00	4,987.00	14,987.00	702.53	2,682.12	4,694.56	7,610.32	49	3,322.57
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	35,500.00	1,900.00	37,400.00	9,391.22	.00	22,925.05	14,474.95	61	12,791.66
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	8,000.00	950.00	8,950.00	598.13	1,119.98	7,028.72	801.30	91	6,842.05
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	5,000.00	(900.00)	4,100.00	820.87	.00	1,578.01	2,521.99	38	4,651.94
<i>Materials Totals</i>		\$105,600.00	\$6,337.00	\$111,937.00	\$12,055.42	(\$7,080.63)	\$45,943.49	\$73,074.14	35%	\$51,373.14
<i>Capital</i>										
5301.000	VEHICLES	300,000.00	25,000.00	325,000.00	302,111.37	22,888.63	302,111.37	.00	100	(71,873.94)
5302.000	MACHINERY & EQUIPMENTS	160,000.00	19,484.00	179,484.00	.00	329.00	53,562.22	125,592.78	30	23,475.80
5303.000	COMPUTER HARDWARE/PERIPHERALS	3,000.00	.00	3,000.00	.00	.00	613.46	2,386.54	20	.00
5304.000	SOFTWARE - CAPITAL	20,000.00	206.00	20,206.00	.00	.00	16,375.18	3,830.82	81	2,768.13
5305.000	FURNITURES AND FIXTURES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5306.000	LAND	.00	.00	.00	.00	.00	.00	.00	+++	.00
5307.000	BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5308.000	LAND OR BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5309.000	OTHER CAPITAL	1,450,000.00	367,837.00	1,817,837.00	55,965.99	83,606.74	274,147.32	1,460,082.94	20	176,576.65
<i>Capital Totals</i>		\$1,933,000.00	\$412,527.00	\$2,345,527.00	\$358,077.36	\$106,824.37	\$646,809.55	\$1,591,893.08	32%	\$130,946.64
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5530.430	ISF SUPPORT - BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
5550.440	FLEET ISF ALLOCATION	68,014.00	.00	68,014.00	3,407.00	.00	57,598.00	10,416.00	85	80,840.00
5700.450	TRANSFERS OUT - TO FUND 450	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$68,014.00	\$0.00	\$68,014.00	\$3,407.00	\$0.00	\$57,598.00	\$10,416.00	85%	\$80,840.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	295,059.00	.00	295,059.00	24,588.00	.00	221,292.00	73,767.00	75	278,131.00
5700.118	TRANSFERS OUT - TO FUND 118	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.191	TRANSFERS OUT - TO FUND 191	126,841.00	.00	126,841.00	16,179.07	.00	168,225.16	(41,384.16)	133	155,789.83
5700.410	TRANSFERS OUT - TO FUND 410	151,973.00	.00	151,973.00	12,664.00	.00	113,976.00	37,997.00	75	82,908.00
5801.000	LOSS ON DISPOSAL OF ASSET	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Financing Uses Totals</i>		\$573,873.00	\$0.00	\$573,873.00	\$53,431.07	\$0.00	\$503,493.16	\$70,379.84	88%	\$516,828.83
<b>EXPENSE TOTALS</b>		\$10,969,185.00	\$519,983.00	\$11,489,168.00	\$557,819.39	\$111,593.61	\$2,504,980.09	\$8,872,594.30	23%	\$3,473,516.58
<b>Fund 310 - WASTEWATER ENTERPRISE FUND Totals</b>										
<b>REVENUE TOTALS</b>		6,520,300.00	.00	6,520,300.00	240,017.93	.00	4,318,207.13	2,202,092.87	66%	7,030,458.81
<b>EXPENSE TOTALS</b>		10,969,185.00	519,983.00	11,489,168.00	557,819.39	111,593.61	2,504,980.09	8,872,594.30	23%	3,473,516.58



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Fund 310 - WASTEWATER ENTERPRISE FUND Totals		(\$4,448,885.00)	(\$519,983.00)	(\$4,968,868.00)	(\$317,801.46)	(\$111,593.61)	\$1,813,227.04	(\$6,670,501.43)		\$3,556,942.23
Fund 410 - HUMAN RES/RISK MANAGEMENT ISF										
REVENUE										
Use of Property and Money										
4400.000	INVESTMENT EARNINGS/INTEREST	12,500.00	.00	12,500.00	.00	.00	2,698.64	9,801.36	22	10,101.90
Use of Property and Money Totals		\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$0.00	\$2,698.64	\$9,801.36	22%	\$10,101.90
Current Service Charges										
4540.200	SELF INSURANCE ALLOCATION FINAL PAY	250,000.00	.00	250,000.00	19,730.98	.00	189,408.49	60,591.51	76	257,255.69
4540.201	SELF INSURANCE ALLOCATION STATE UNEMPLOYMENT INSURANCE	55,000.00	.00	55,000.00	4,326.27	.00	42,830.82	12,169.18	78	59,173.43
Current Service Charges Totals		\$305,000.00	\$0.00	\$305,000.00	\$24,057.25	\$0.00	\$232,239.31	\$72,760.69	76%	\$316,429.12
Transfer from Other Funds										
4700.100	TRANSFER IN FROM FUND 100	520,059.00	.00	520,059.00	43,338.00	.00	390,042.00	130,017.00	75	387,593.00
4700.102	TRANSFER IN FROM FUND 102	108,706.00	.00	108,706.00	9,059.00	.00	81,531.00	27,175.00	75	87,033.00
4700.103	TRANSFERS IN - FROM FUND 103	6,243.00	.00	6,243.00	520.00	.00	4,680.00	1,563.00	75	9,551.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.300	TRANSFER IN FROM FUND 300	55,568.00	.00	55,568.00	4,631.00	.00	41,679.00	13,889.00	75	39,812.00
4700.310	TRANSFER IN FROM FUND 310	151,973.00	.00	151,973.00	12,664.00	.00	113,976.00	37,997.00	75	82,908.00
4700.411	TRANSFER IN FROM FUND 411	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.430	TRANSFER IN FROM FUND 430	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.440	TRANSFER IN FROM FUND 440	22,423.00	.00	22,423.00	1,869.00	.00	16,821.00	5,602.00	75	17,130.00
Transfer from Other Funds Totals		\$864,972.00	\$0.00	\$864,972.00	\$72,081.00	\$0.00	\$648,729.00	\$216,243.00	75%	\$624,027.00
Other Revenue										
4902.000	REIMBURSEMENTS	.00	.00	.00	44,912.81	.00	44,912.81	(44,912.81)	+++	149,916.66
4902.204	REIMBURSEMENTS DAMAGE TO PROPERTIES	.00	.00	.00	.00	.00	.00	.00	+++	.00
4903.204	REFUNDS OTHER MISC REFUNDS	50,000.00	.00	50,000.00	1,403.75	.00	9,938.73	40,061.27	20	37,654.94
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	200,000.00	.00	200,000.00	.00	.00	216,586.36	(16,586.36)	108	1,049,613.82
Other Revenue Totals		\$250,000.00	\$0.00	\$250,000.00	\$46,316.56	\$0.00	\$271,437.90	(\$21,437.90)	109%	\$1,237,185.42
REVENUE TOTALS		\$1,432,472.00	\$0.00	\$1,432,472.00	\$142,454.81	\$0.00	\$1,155,104.85	\$277,367.15	81%	\$2,187,743.44
EXPENSE										
Personnel										
5001.300	SALARIES AND WAGES REGULAR SALARIES	50,680.00	.00	50,680.00	3,224.34	.00	31,983.42	18,696.58	63	51,686.45
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	392.63	.00	2,733.54	(2,733.54)	+++	2,677.76
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	170.71	.00	1,051.28	(1,051.28)	+++	1,247.46
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,029.00	.00	2,029.00	413.57	.00	2,260.89	(231.89)	111	2,796.61
5001.307	SALARIES AND WAGES SICK LEAVE BUYOUT	122,594.00	.00	122,594.00	59,962.58	.00	126,103.95	(3,509.95)	103	23,513.45
5001.308	SALARIES AND WAGES VACATION LEAVE BUYOUT	184,418.00	.00	184,418.00	25,983.86	.00	82,023.69	102,394.31	44	75,402.09
5001.309	SALARIES AND WAGES COMP TIME BUYOUT	15,504.00	.00	15,504.00	6,343.27	.00	19,376.15	(3,872.15)	125	13,230.88
5001.310	SALARIES AND WAGES ADMIN LEAVE BUYOUT	.00	.00	.00	.00	.00	44,811.49	(44,811.49)	+++	59,193.89
5001.317	SALARIES AND WAGES CAFETERIA CASH OUT	.00	.00	.00	.00	.00	.00	.00	+++	.00



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<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF</b>										
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.318	SALARIES AND WAGES - TERMINAL LEAVE/SEVERANCE PAY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.319	SALARIES AND WAGES - FLOATING HOLIDAY BUYOUT	4,295.00	.00	4,295.00	555.94	.00	4,934.03	(639.03)	115	6,978.29
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	675.00	(675.00)	+++	500.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	85.35	.00	532.54	(532.54)	+++	618.30
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	.00	.00	.00	.00	.00	722.57	(722.57)	+++	949.32
5002.300	RETIREMENT SOCIAL SECURITY	23,564.00	.00	23,564.00	5,963.23	.00	17,818.37	5,745.63	76	13,050.11
5002.301	RETIREMENT PERS	9,330.00	.00	9,330.00	1,122.61	.00	9,416.25	(86.25)	101	49,507.89
5002.302	RETIREMENT MEDICARE	5,552.00	.00	5,552.00	1,394.64	.00	4,371.88	1,180.12	79	3,116.34
5002.304	RETIREMENT OPEB BENEFIT	1,345.00	.00	1,345.00	95.78	.00	910.88	434.12	68	1,393.23
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	490.00	.00	490.00	37.38	.00	356.61	133.39	73	547.92
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,346.00	.00	5,346.00	36.40	.00	3,765.67	1,580.33	70	3,702.38
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	124.00	.00	124.00	7.81	.00	80.00	44.00	65	149.88
5003.308	OTHER EMPLOYEE BENEFITS VISION CARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.309	OTHER EMPLOYEE BENEFITS COLONIAL PRODUCTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	85.00	.00	85.00	7.29	.00	58.32	26.68	69	102.10
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,658.00	.00	4,658.00	388.06	.00	3,368.51	1,289.49	72	4,270.75
<i>Personnel Totals</i>		\$430,014.00	\$0.00	\$430,014.00	\$106,185.45	\$0.00	\$357,355.04	\$72,658.96	83%	\$314,635.10
<i>Services</i>										
5101.000	PROFESSIONAL SERVICES - OTHERS	55,900.00	.00	55,900.00	4,688.00	10,445.75	44,354.55	1,099.70	98	53,619.60
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	50,000.00	(18,238.00)	31,762.00	1,071.00	(2,354.60)	8,340.10	25,776.50	19	5,829.50
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	.00	.00	.00	.00	.00	.00	.00	+++	.00
5104.300	INSURANCE COMPREHENSIVE LIABILITY	483,000.00	.00	483,000.00	.00	.00	482,126.00	874.00	100	401,112.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	100.00	.00	100.00	.00	.00	81.66	18.34	82	.00
5107.000	MISCELLANEOUS SERVICES	40,300.00	.00	40,300.00	.00	.00	13,796.37	26,503.63	34	34,258.66
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	5,000.00	18,238.00	23,238.00	.00	.00	18,817.69	4,420.31	81	1,572.72
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	100.00	.00	100.00	.00	.00	.00	100.00	0	.00



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<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF</b>										
<b>EXPENSE</b>										
<i>Services</i>										
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	1,250.00
5107.319	MISCELLANEOUS SERVICES CHANGE IN CLAIMS RESERVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.321	MISCELLANEOUS SERVICES - UNEMPLOYMENT BENEFITS PAID	30,000.00	.00	30,000.00	.00	.00	8,097.10	21,902.90	27	33,322.26
<i>Services Totals</i>		\$670,500.00	\$0.00	\$670,500.00	\$5,759.00	\$8,091.15	\$575,613.47	\$86,795.38	87%	\$530,964.74
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	100.00	.00	100.00	.00	.00	.00	100.00	0	90.90
<i>Materials Totals</i>		\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0%	\$90.90
<i>Capital</i>										
5302.000	MACHINERY & EQUIPMENTS	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Capital Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5520.412	ISF SUPPORT - PRINT&COPY	.00	.00	.00	.00	.00	.00	.00	+++	.00
5530.430	ISF SUPPORT - BUILDING	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	97.00	.00	97.00	8.00	.00	72.00	25.00	74	8,113.00
5700.118	TRANSFERS OUT - TO FUND 118	.00	.00	.00	.00	.00	.00	.00	+++	.00
5700.191	TRANSFERS OUT - TO FUND 191	68,228.00	.00	68,228.00	2,045.43	.00	19,620.09	48,607.91	29	35,869.24
5700.420	TRANSFERS OUT - TO FUND 420	325,000.00	.00	325,000.00	.00	.00	.00	325,000.00	0	.00
<i>Other Financing Uses Totals</i>		\$393,325.00	\$0.00	\$393,325.00	\$2,053.43	\$0.00	\$19,692.09	\$373,632.91	5%	\$43,982.24
<b>EXPENSE TOTALS</b>		\$1,494,139.00	\$0.00	\$1,494,139.00	\$113,997.88	\$8,091.15	\$952,660.60	\$533,387.25	64%	\$889,672.98
<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF Totals</b>										
<b>REVENUE TOTALS</b>		1,432,472.00	.00	1,432,472.00	142,454.81	.00	1,155,104.85	277,367.15	81%	2,187,743.44
<b>EXPENSE TOTALS</b>		1,494,139.00	.00	1,494,139.00	113,997.88	8,091.15	952,660.60	533,387.25	64%	889,672.98
<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF Totals</b>		(\$61,667.00)	\$0.00	(\$61,667.00)	\$28,456.93	(\$8,091.15)	\$202,444.25	(\$256,020.10)		\$1,298,070.46
<b>Fund 440 - FLEET MAINTENANCE ISF</b>										
<b>REVENUE</b>										
<i>Intergovernmental</i>										
4102.205	OTHER STATE, INCL GRANTS - STA (SB-1)	.00	.00	.00	.00	.00	.00	.00	+++	61,834.81
<i>Intergovernmental Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$61,834.81





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<b>Fund 440 - FLEET MAINTENANCE ISF</b>										
<b>REVENUE</b>										
<i>Use of Property and Money</i>										
4400.000	INVESTMENT EARNINGS/INTEREST	1,400.00	.00	1,400.00	.00	.00	271.12	1,128.88	19	1,186.67
<i>Use of Property and Money Totals</i>										
		\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$0.00	\$271.12	\$1,128.88	19%	\$1,186.67
<i>Current Service Charges</i>										
4550.200	FLEET ISF ALLOCATION GENERAL GOVERNMENT	1,891.00	.00	1,891.00	105.00	.00	5,222.00	(3,331.00)	276	5,642.00
4550.201	FLEET ISF ALLOCATION PARKS & RECREATON	47,613.00	.00	47,613.00	1,797.00	.00	41,519.00	6,094.00	87	47,148.00
4550.202	FLEET ISF ALLOCATION PUBLIC SAFETY	264,683.00	.00	264,683.00	9,987.00	.00	95,153.00	169,530.00	36	129,127.00
4550.203	FLEET ISF ALLOCATION COMMUNITY DEVELOPMENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
4550.204	FLEET ISF ALLOCATION HEALTH	68,014.00	.00	68,014.00	3,407.00	.00	57,598.00	10,416.00	85	80,840.00
4550.205	FLEET ISF ALLOCATION TRANSPORTATION	138,613.00	.00	138,613.00	2,480.00	.00	47,263.00	91,350.00	34	72,688.00
4550.206	FLEET ISF ALLOCATION - PUBLIC WORKS	100,237.00	.00	100,237.00	20,867.00	.00	84,559.00	15,678.00	84	91,305.00
<i>Current Service Charges Totals</i>		\$621,051.00	\$0.00	\$621,051.00	\$38,643.00	\$0.00	\$331,314.00	\$289,737.00	53%	\$426,750.00
<i>Transfer from Other Funds</i>										
4700.100	TRANSFER IN FROM FUND 100	.00	.00	.00	.00	.00	.00	.00	+++	.00
4700.272	TRANSFER IN - FROM FUND 272	.00	.00	.00	.00	.00	.00	.00	+++	.00
4750.000	TRANSFER IN - CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Transfer from Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>REVENUE TOTALS</b>		\$622,451.00	\$0.00	\$622,451.00	\$38,643.00	\$0.00	\$331,585.12	\$290,865.88	53%	\$489,771.48
<b>EXPENSE</b>										
<i>Personnel</i>										
5001.300	SALARIES AND WAGES REGULAR SALARIES	62,859.00	.00	62,859.00	4,571.55	.00	40,512.37	22,346.63	64	58,527.35
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	90.23	.00	3,789.58	(3,789.58)	+++	5,007.66
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	.00	.00	1,263.20	(1,263.20)	+++	2,045.17
5001.306	SALARIES AND WAGES FINAL PAY	2,535.00	.00	2,535.00	192.48	.00	1,848.56	686.44	73	2,618.48
5001.314	SALARIES AND WAGES OVERTIME	.00	.00	.00	.00	.00	.00	.00	+++	.00
5001.320	SALARIES AND WAGES - ONE TIME BONUS	.00	.00	.00	.00	.00	1,500.00	(1,500.00)	+++	1,000.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	150.38	.00	150.38	(150.38)	+++	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,923.00	.00	4,923.00	274.56	.00	2,845.27	2,077.73	58	3,749.21
5002.301	RETIREMENT PERS	15,542.00	.00	15,542.00	1,240.32	.00	11,783.05	3,758.95	76	27,044.69
5002.302	RETIREMENT MEDICARE	1,152.00	.00	1,152.00	64.21	.00	665.43	486.57	58	876.83
5002.304	RETIREMENT OPEB BENEFIT	1,729.00	.00	1,729.00	123.36	.00	1,171.92	557.08	68	1,665.36
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	200.00	.00	200.00	.00	.00	200.00	.00	100	200.00
5003.302	OTHER EMPLOYEE BENEFITS TOOL ALLOWANCE	300.00	.00	300.00	.00	.00	300.00	.00	100	300.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	629.00	.00	629.00	48.12	.00	457.14	171.86	73	649.62
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	8,408.00	.00	8,408.00	375.34	.00	3,604.74	4,803.26	43	5,106.11
5003.305	OTHER EMPLOYEE BENEFITS MEDICAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00





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<b>Fund 440 - FLEET MAINTENANCE ISF</b>										
<b>EXPENSE</b>										
<i>Personnel</i>										
5003.306	OTHER EMPLOYEE BENEFITS DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	167.00	.00	167.00	10.08	.00	103.32	63.68	62	180.18
5003.310	OTHER EMPLOYEE BENEFITS AFLAC BENEFIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.311	OTHER EMPLOYEE BENEFITS AFA BENEFITS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	113.00	.00	113.00	9.38	.00	75.04	37.96	66	121.94
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	16,032.00	.00	16,032.00	1,336.00	.00	11,556.00	4,476.00	72	11,700.00
<i>Personnel Totals</i>		\$114,589.00	\$0.00	\$114,589.00	\$8,486.01	\$0.00	\$81,826.00	\$32,763.00	71%	\$120,792.60
<i>Services</i>										
5102.300	UTILITIES GAS	3,000.00	2,100.00	5,100.00	955.72	.00	3,475.12	1,624.88	68	2,888.93
5102.301	UTILITIES ELECTRIC	7,000.00	1,200.00	8,200.00	618.98	.00	6,755.77	1,444.23	82	7,845.25
5102.302	UTILITIES WATER	1,000.00	.00	1,000.00	71.47	.00	586.79	413.21	59	833.15
5102.303	UTILITIES SEWER AND WASTE DISP	300.00	.00	300.00	110.00	.00	205.00	95.00	68	110.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	200.00	.00	200.00	.00	.00	15.00	185.00	8	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	7,500.00	80.00	7,580.00	.00	317.40	4,015.68	3,246.92	57	7,697.39
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	1,000.00	.00	1,000.00	.00	.00	186.34	813.66	19	798.78
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	.00	.00	.00	.00	.00	.00	+++	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	.00	.00	.00	.00	.00	.00	+++	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.000	MISCELLANEOUS SERVICES	1,500.00	(500.00)	1,000.00	.00	.00	782.00	218.00	78	895.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	5,000.00	(1,200.00)	3,800.00	106.92	.00	313.35	3,486.65	8	4,971.84
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	.00	1,750.00	1,750.00	.00	.00	1,623.75	126.25	93	1,500.00
5108.000	DEPRECIATION	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Services Totals</i>		\$27,500.00	\$3,430.00	\$30,930.00	\$1,863.09	\$317.40	\$17,958.80	\$12,653.80	59%	\$27,540.34
<i>Materials</i>										
5201.000	SMALL TOOLS & EQUIPMENT	5,000.00	(1,600.00)	3,400.00	.00	.00	307.23	3,092.77	9	546.31
5202.000	OPERATING SUPPLIES	500.00	.00	500.00	.00	.00	.00	500.00	0	137.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	500.00	.00	500.00	7.41	.00	160.02	339.98	32	251.59
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	250.00	.00	250.00	.00	.00	.00	250.00	0	22.72
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	281,300.00	.00	281,300.00	16,975.49	(1,789.32)	137,017.73	146,071.59	48	157,729.71
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	500.00	.00	500.00	.00	.00	.00	500.00	0	110.30



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<b>Fund 440 - FLEET MAINTENANCE ISF</b>										
<b>EXPENSE</b>										
<i>Materials</i>										
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	27,500.00	(2,050.00)	25,450.00	1,778.67	1,072.89	15,656.88	8,720.23	66	28,585.61
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
<i>Materials Totals</i>		\$315,800.00	(\$3,650.00)	\$312,150.00	\$18,761.57	(\$716.43)	\$153,141.86	\$159,724.57	49%	\$187,383.24
<i>Capital</i>										
5302.000	MACHINERY & EQUIPMENTS	45,000.00	.00	45,000.00	.00	.00	.00	45,000.00	0	.00
<i>Capital Totals</i>		\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	0%	\$0.00
<i>ISF Allocation</i>										
5510.411	ISF SUPPORT - TECHNOLOGY	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>ISF Allocation Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Other Financing Uses</i>										
5700.100	TRANSFERS OUT TO FUND 100	56,449.00	.00	56,449.00	4,704.00	.00	42,336.00	14,113.00	75	70,838.00
5700.191	TRANSFERS OUT - TO FUND 191	19,702.00	.00	19,702.00	2,958.12	.00	29,581.21	(9,879.21)	150	32,640.17
5700.410	TRANSFERS OUT - TO FUND 410	22,423.00	.00	22,423.00	1,869.00	.00	16,821.00	5,602.00	75	17,130.00
5801.000	LOSS ON DISPOSAL OF ASSET	.00	.00	.00	.00	.00	.00	.00	+++	.00
<i>Other Financing Uses Totals</i>		\$98,574.00	\$0.00	\$98,574.00	\$9,531.12	\$0.00	\$88,738.21	\$9,835.79	90%	\$120,608.17
<b>EXPENSE TOTALS</b>		\$601,463.00	(\$220.00)	\$601,243.00	\$38,641.79	(\$399.03)	\$341,664.87	\$259,977.16	57%	\$456,324.35
<b>Fund 440 - FLEET MAINTENANCE ISF Totals</b>										
<b>REVENUE TOTALS</b>		622,451.00	.00	622,451.00	38,643.00	.00	331,585.12	290,865.88	53%	489,771.48
<b>EXPENSE TOTALS</b>		601,463.00	(220.00)	601,243.00	38,641.79	(399.03)	341,664.87	259,977.16	57%	456,324.35
<b>Fund 440 - FLEET MAINTENANCE ISF Totals</b>		\$20,988.00	\$220.00	\$21,208.00	\$1.21	\$399.03	(\$10,079.75)	\$30,888.72		\$33,447.13
<b>Grand Totals</b>										
<b>REVENUE TOTALS</b>		33,249,718.00	806,176.00	34,055,894.00	2,101,044.37	.00	19,701,018.49	14,354,875.51	58%	31,870,421.96
<b>EXPENSE TOTALS</b>		41,233,213.00	1,231,585.00	42,464,798.00	2,391,699.44	1,100,633.73	17,744,813.29	23,619,350.98	44%	23,793,249.36
<b>Grand Totals</b>		(\$7,983,495.00)	(\$425,409.00)	(\$8,408,904.00)	(\$290,655.07)	(\$1,100,633.73)	\$1,956,205.20	(\$9,264,475.47)		\$8,077,172.60

**RESOLUTION NO. 02-134**

**A RESOLUTION OF THE RIDGECREST CITY COUNCIL  
ADOPTING PURCHASING PROCEDURES AND POLICY, AND  
REPEALING RESOLUTION NOS. 89-120, 89-121, AND 92-86 AS  
THEY RELATE TO PURCHASING POLICIES AND PROCEDURES**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIDGECREST  
CITY as follows:**

**1. Purpose.**

This defines the policies and procedures for the procurement of supplies, equipment, and services for the City and supersedes other policies and procedures related to purchasing.

**2. Scope.**

The basic purchasing policy of the City is to obtain quality supplies, services, and equipment for the City's operation at the lowest cost through the use of quotes and competitive bidding whenever possible. The policies herein enumerated are within the scope of the duly revised official City/Agency budget.

**3. Purchasing Authority.**

**A.** There are four positions authorized to make purchases: (1) Department Heads, (2) Finance Director, (3) City Manager, and (4) City Council Members. Limits prescribed herein shall be reviewed annually by the City Council and may be changed as occasion may require by Council Resolution.

**B.** A Department Head may purchase supplies, equipment, or services needed for the department up to \$2,500, but purchases in excess of \$1,000 must be pursuant to a purchase order. A Department Head may delegate purchasing authority up to \$1,000 to management or supervisory level employees.

**C.** The Finance Director may purchase supplies, equipment or services for any department up to \$10,000.

**D.** The City Manager may purchase supplies, equipment or services for any department in excess of \$10,000 up to \$25,000.

**E.** Purchases of supplies and equipment in excess of \$25,000 and works of improvement in excess of \$5,000 require sealed bids and City Council approval. Such purchases are to follow the bidding procedures. The results of the bids along with recommendations regarding results and award are to be submitted by the

City Manager to the City Council. The Council will declare the outcome of bids at public session.

**4. Process.**

**A.** Purchases of less than \$1,000 do not require comparative pricing, however comparative pricing should be used whenever practical. Purchase orders may be issued regardless of amount when required by the vendor, or when the complexity of the contract demands a formal document for clarity.

**B.** A purchase order is required for purchases where the estimated cost exceeds \$1,000. Cost of acquisition includes the cost of the item plus tax, shipping or any other related costs. Requisitions must include at least 3 vendor quotes unless the vendor is considered a "sole source" supplier. Purchases are not to be split to circumvent these purchasing limits.

**C.** When seeking goods or services exceeding \$1,000 a purchase order is required and the department is required to submit a requisition, including specifications, at least 3 quotes and other supporting data, to the Finance Department prior to making the purchase. Upon approval, a purchase order will be issued.

**D.** Specifications and other relative data shall be sent to the City Manager, or his authorized representative, for approval prior to the issuance of a Notice Inviting Sealed Proposals. Upon approval by the City, the Notice will be prepared by the initiating department and forwarded to the City Clerk for publication. The City Clerk must receive the Notice at least three weeks prior to the date and time set for opening of bids.

Formal bid opening dates will be at a time, date, and location specified in the Notice. The City Clerk, or a designee, will publicly open and declare the content of bids received at the time and place specified in the Notice. Bids received after the appointed hour for opening will be returned unopened to the sender. The City Manager or City Council may reject all bids. The City may take into account responsiveness to specifications, ability to render post-purchase service, and the life cycle cost of the equipment. Bid results will be made available to interested parties following the bid reading.

**E.** For purchases of supplies or equipment in excess of \$25,000, or works of improvement in excess of \$5,000, the City Manager shall report the results of the bidding to the City Council along with recommendations regarding results and award. The council will declare the outcome of bids at public session. If at least two bids are not received, bid opening may be suspended pending City Council action. If only one bid is obtained, the initiating department shall consult with the City's Finance Director and may exercise the option to extend the bid period up to 30 days, without opening the submitted bid, to allow for additional bids. If the determination is made to open the sole original bid, or if no additional bids are received during the bid extension,

the council may: 1) Re-advertise; 2) Order the work done by City employees; 3) Award the contract to the sole bidder based on a cost analysis evidencing the relationship of the one bid to expected market price; and 4) Negotiate a contract to the best advantage of the City.

**5. Exceptions.**

**A.** In case of emergency, the City Manager may authorize the Finance Director or designee to secure in the open market, at the lowest obtainable price, supplies, materials, equipment, or contractual services required, regardless of the amount of the expenditure. A breakdown in machinery or equipment resulting in the interruption of an essential service, or a distinct threat to public health, safety, or welfare ("emergency") requiring the immediate purchase of supplies, materials, equipment or services.

During an emergency, the affected department may purchase supplies, materials, equipment, or services after the department head has concluded the purchase is essential to prevent delays which may adversely affect the life, health, or safety of citizens. The department head shall, as soon as possible, provide a completed purchase requisition to the Finance Director or designee, as well as a full written explanation of the circumstances.

Nothing contained herein shall limit the authority of the director of emergency services or the City Manager to make purchases and take such other emergency steps as are, or may be, authorized by the City Council in the case of a disaster or for civil defense.

**B.** Occasionally, required supplies, material, equipment, or services are of a proprietary nature, or are otherwise of such specific design or construction, or are specifically desired for purposes of maintaining cost effective system consistency, as to be available from only one source. After reasonable efforts to find alternative suppliers, the Finance Director or designee may dispense with the requirement of a minimum of two bids and recommend making the purchase from the sole source.

**C.** The Finance Director or designee may join with other public jurisdictions in cooperative purchasing agreements. The Finance Director or designee may also buy directly from a vendor at a price established by competitive bidding by another public jurisdiction in substantial compliance with this policy, even if the City has not joined with that public agency in a formal agreement. The Finance Director or designee may also purchase from the United States of America or any state, municipality or other public corporation or agency without following formal purchasing procedures as defined in this document.

**D.** Local preference is the practice of procurement from vendors who are City taxpayers because it stimulates the City's economy. Purchase orders are

issued on the basis of quality, previous performance, ability to meet the contract requirements, availability of service and parts, delivery schedule, and payment terms/discounts. When these factors are equal except price, a preference will be given to local vendors equal to 1% of the quoted price when General Fund monies are used because 1% of the sales tax returns to the City General Fund as revenue, and effectively reduces the cost.

**6. Record Keeping.**

The original bid shall be filed with the Clerk and the original documents will be filed with the Finance Department. When the purchase is final, all original documents shall be filed with the City Clerk. The Finance Department shall maintain purchasing records. During the course of a Contract, the department will maintain records of contract administration. At the conclusion of the Contract, the original bids, specifications, and other pertinent data will be forwarded, with the request for final payment, to the Finance Department.

**7. Responsibilities of Departments.**

Each Department Head shall ensure purchasing procedures are being followed by employees in the department. Further, each department shall:

- A. Verify that budget funds are available for items requisitioned.
- B. Consider the time required for the procurement process and plan for needs in advance so as not to create an artificial "emergency."
- C. Never "split" orders for the purpose of avoiding procurement requirements. Splitting a job to avoid bidding for a work of improvement is a felony and will be referred to the District Attorney by the City Attorney for prosecution.
- D. Never obligate the City to unauthorized commitments. Purchase orders are to be issued BEFORE goods or services are purchased.
- E. Consider the use of recycled products and purchase them when economically feasible.

**8. Purchasing Policies.**

**A. Ethics**

In the performance of their duties under this policy, officers and employees shall observe conflicts of interest and procurement statutes. Officers and employees shall consult with the City Attorney concerning the City's interpretation of such laws. Violation of state laws concerning conflicts of interest or procurement will

result in discipline, up to termination, regardless of when police agencies prosecute the violation.

Officers and employees shall follow the highest ethical standards in procurement. Officers and employees may make purchases from relatives, other than spouses, - -with written authorization from the City Manager.

**B. Requisition**

When a purchase order is required, a requisition is to be entered into the city's Purchasing system. The requisition must contain sufficient information to insure acquisition of the correct item(s), vendor quote information, and comments indicating the purpose of the requisition. The City's purchasing system manages account budgets on a line item basis. If the requisition being entered will put an account over-budget, a Budget Transfer request (Attachment A) must be completed prior to the purchase order being issued. Those budgets that are managed at the project level require that project line items be within budget as well. The Finance Director may allow a budget over-ride as long as such action would not put the fund over-budget when reasonably projected to the end of the fiscal year. Requisitions will not be made utilizing accounts that are unrelated to the type of item or service being purchased.

**C. Request for Proposal (RFP) / Request for Qualifications (RFQ)**

The RFP/RFQ defines, in detail, the terms, conditions, and specifications of goods or services required by the City. An RFP is primarily intended for large, complex, projects where cost and performance are equally important. An RFQ is primarily intended for professional services. The RFP/RFQ may be utilized for smaller projects as well. The RFP/RFQ will be used whenever the acquisition of goods or services is multi-faceted and carries a high possibility of liability for the City. Generally, this is not applicable to purchases below the Finance Director's Authorization level of \$10,000.

Two-step RFP/RFQ: In this case, pricing is not included in the RFP/RFQ, but is submitted in a separate sealed envelope. Only after selection is made on the basis of the proposal is the favored bidder's pricing information opened. The other proposal's pricing envelopes are returned to the respective bidders unopened.

Once a bid has been accepted and a contract is signed, the money budgeted to fund the purchase is to be encumbered via a purchase requisition.

**D. Notice Inviting Sealed Proposals**

The Notice Inviting Sealed Proposals (NISP) is prepared by the initiating division and is formal notification, through posting and advertisement by the City Clerk, that goods or services are being solicited by the City. This gives widespread exposure to the City's needs, expanding the vendor base, and fulfills the legal responsibility of

giving fair access to supplying the City's needs. The NISP must contain sufficient information to define the work and other details to the reader, and the date and time at which the bids will be publicly opened and read. If expanded documentation is available, the NISP must indicate the cost, if any, plus the procedures for acquiring such documents (see II,C,3, City Manager Authorization). Once a proposal has been accepted and a contract is signed, the money budgeted to fund the purchase is to be encumbered via a purchase requisition.

**E. Purchase Order**

*The purpose of a purchase order is to manage the budget, not to pay invoices.* The purchase order number is generated by the Finance Department upon final approval and acceptance of the purchase requisition. Upon completion of the purchase order, the Finance Department will distribute copies to the ordering department. The ordering department is responsible for forwarding the purchase order to the vendor/contractor.

**F. Open Purchase Order**

Open purchase orders are entered into with vendors that are expected to supply products or services to the City on an ongoing and/or regular basis throughout the year. Open purchase orders are closed at the conclusion of each fiscal year. A department must make a request to the Finance Department at the beginning of each fiscal year for an open purchase order to be issued for the new fiscal year.

**G. Credit Card Purchase**

For certain purchases, use of a credit card is expedient and sometimes even necessary (e.g. car rental). Procedures for use of City credit cards is described in the City's Credit Card Policy & Procedures guide.

**H. Petty Cash**

The high cost of payment processing makes it imperative that small-dollar purchases be made by cash. The exception is when the vendor is heavily patronized by the City and the vendor is willing to establish a credit account with the City. Select departments have a petty cash fund and should use it for minor purchases of **up to \$50.00** when buying from uncommon sources or vendors unwilling to establish a credit account with the City. For departments who do not have a petty cash fund, reimbursement will be issued from the Finance Department petty cash fund. Each department should submit their petty cash expenditures for reimbursement monthly or when the petty cash fund balance falls to \$75.00, whichever occurs first. The Finance Department periodically audits each department's petty cash fund.



**I. Amendment to Purchase Order**

It is sometimes necessary to change a purchase order after it has been issued. The three most common changes are monetary, time extension, and scope of work. Only the City Manager or Finance Director may approve a formal change to an existing purchase order. The requesting department must complete a new requisition noting that it is for the purpose of a Contract Change Order. The requisition must include the original purchase order number and a detailed description of the change/amendment. Upon approval by the Finance Director and/or City Manager, the requesting department will receive an amended purchase order reflecting the change(s). The requesting department is responsible for forwarding the change order to the vendor.

**J. Receiving of Goods/Equipment**

**1.) Inspection and Testing**

All goods procured by the City shall be subject to inspection and/or testing upon receipt or completion by the department receiving the product to assure conformance with the specifications set forth in the order. If a product is determined to be unusable, it shall be rejected and returned to the vendor as the vendor directs, and at their expense, for credit or replacement. Items found not to specifications, but of limited usability, may be conditionally accepted but only after renegotiation of the original contract.

The Finance Director or his/her designee shall have the authority to require chemical and physical tests or any other tests deemed necessary to assure full compliance with the specifications.

**2.) Acceptance**

When goods have been received or a project has been completed to the satisfaction of the ordering department and the specifications, the packing slip and/or other completion documentation shall be signed-off by the receiver/inspector. Information to be noted on the documents must include, as a minimum, the acceptor's signature and a legible rendering of their name and the date of receipt/completion. Any deviation from the exact ordering specifications must be noted on the receiving/acceptance documents.

If a purchase order has been completed for the project, then the ordering department is also responsible for electronically receiving the goods/services in the City's Purchasing system. The system generated Receiving Report should be attached to the packing slip and/or other completion documentation and forwarded to the Finance Department for payment processing.

9. **Payment Procedures.**

A. **Requests for Checks**

Payments are generated as a result of either a Check Request form (Attachment B) or an Invoice. The ordering/administering department is responsible for initiation of payment requests for goods received and services rendered.

Upon completion of the Check Request form, the requesting department shall forward the completed form and proper supporting documentation to Accounts Payable. If the request is for a partial payment on a purchase order, a copy of the Purchase Order and Receiving Report is to accompany the request; if it is for final payment on a purchase order, a notation is to be made that the purchase order is to be closed following processing of the requested payment.

All invoices are to be sent directly to the Finance Department by the vendor. Invoices will then be submitted to the responsible department for coding and approval. It is the responsibility of the ordering department to verify that funds are available in the account number they code on the invoice. The invoice is then to be returned to the Finance Department within the time frame specified by the Finance Director. For purchases in excess of \$1,000 that require a purchase order, a copy of the Purchase Order and Receiving Report is to accompany the invoice.

B. **Urgent/Emergency Payment (Pre-Issue Check)**

Pursuant to City of Ridgecrest Resolution 00-91 Exhibit "A" § 4, the issuance of pre-issue checks is discouraged and should be done only in emergencies or when expediting payment is required or highly desired by the circumstance as determined by the City Manager. When requesting urgent/emergency payment, the requesting division must complete a Pre-Issue Check Request Form (Attachment C) and attach all relevant supporting documentation. The request form must be signed by the Department Head of the requesting department, the Finance Director, and the City Manager.

10. **Surplus Supplies and Equipment.**

All using departments shall submit to the City Manager at such time and in such form as he/she shall prescribe, reports showing all supplies and equipment which are no longer used or which have become obsolete or worn out.

The City Manager shall have the authority to sell all supplies and equipment which cannot be used by any department or which have become unsuitable for City use, or to exchange the same for, or trade in the same on, new supplies and equipment. The sale of such supplies & equipment shall be made to the highest responsible quotation/bid.

## **11. Definitions and Special Requirements.**

### **Quote**

Verbal or written promise from the vendor/contractor guaranteeing the cost of specific goods, supplies, or services.

### **Bid**

Written offer, more formal than a quote, to furnish supplies, equipment, vehicles, services in conformity with the specifications, delivery terms, and conditions required at a guaranteed maximum cost.

### **Lowest Responsible Bidder**

A bidder who, in addition to lowest price, is financially responsible and possesses the resources, judgment, skills, ability, capacity, and integrity necessary to perform the contract according to its terms.

### **Bid Security**

On council award procedures, except materials and supplies contracts, each bidder shall be required to submit, with the bid, either by cash, cashier's check, certified check, or Surety Bond, an amount not to exceed 10% of the aggregate amount of the bid. This requirement may be waived by the City Manager, on a case-by-case basis, prior to initiation of the bid.

### **Capital (Fixed) Assets Threshold**

Capital assets are major assets with a minimum total acquisition cost of \$5,000 and a useful life of at least three years. Typical examples are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and various intangible assets. Computer systems, including capital software, are classified as fixed assets. Furniture and other related durable goods are classified as fixed assets. Typically, any product, good, project, or piece of equipment that requires formal bidding are fixed assets. Assets meeting this definition are to be coded to an account number in the 4000 element object code series when acquired.

### **Continuing Performance**

A continuing activity or service which extends over a period of time not involving solely the delivery of goods or materials.

Performance Guarantee

All contractors in "continuing performance" service on contracts over \$25,000, and all public works project contracts over \$5,000, are required to submit a performance bond, letter of credit, or cash deposit equivalent to 100% of the Contract within 10 working days following award of the Contract, unless specifically exempted or modified by the City Manager or City Attorney.

Public Liability Insurance

All contractors engaged in service on City property are required to maintain minimum public liability insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities require higher limits.

Property Damage Insurance

All contractors engaged in service on City property are required to maintain minimum property damage insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities require higher limits.

Worker's Compensation Insurance

All contractors engaged in service on behalf of the City are required to maintain Worker's Compensation Insurance in accordance with the provisions of the State of California contractor's licensing laws.

Professional Services

Professional or specialized services such as, but not limited to, those rendered by architects, attorneys, engineers, technicians, etc.

Public Works Project

Specific, planned undertaking for the creation, improvement and/or repair of buildings and works, including parks and related facilities; for the construction and installation of streets, parks, recreation facilities, municipal buildings and sewers; for the general benefit of the citizenry (e.g., street lights, drains, etc.).

Materials

Basic ingredients in a relatively raw, unrefined, or unmanufactured state that may be worked into a more finished form (e.g., sand, wood, asphalt).

Supplies

Goods in a manufactured state kept in the ordinary course of business for regular use or consumption (e.g., pencils, light bulbs, street signs).

**12. Attachments.**

Attached to this Resolution are the following:

- A. Budget Transfer Request Form
- B. Check Request Form (standard)
- C. Pre-Issue Check Request Form

**13. Repeal.**

This resolution repeals Resolutions Nos. 89-120, 89-121, and 92-86.

**APPROVED AND ADOPTED** this 6th day of November 2002, by the following

vote:

AYES: Mayor Morgan, Council Members Carter, Holloway, and Martin

NOES: None

ABSTAIN: None

ABSENT: Council Member Rollins

Steven P. Morgan  
Steven P. Morgan Mayor

ATTEST:

Harvey M. Rose  
Harvey M. Rose  
City Clerk



**CITY OF RIDGECREST**  
Finance Department  
100 West California Avenue, Ridgecrest, California 93555  
FON: 760.371.3762 FAX: 760.371.1879

Thursday, November 07, 2002

To: Harvey M. Rose, City Manager and Department Heads  
From: James C. Winegardner, Director of Finance/City Treasurer  
Subject: New Purchasing Policies

*J.P.W.*

At the regular City Council Meeting of November 6, 2002, the City Council approved a resolution revising the City's purchasing policies. This memo summarizes the changes to the new purchasing policies. Please feel free to distribute this to all appropriate staff.

**Purchasing Authority and Limits**

The positions authorized to make purchases or purchasing decisions for the City are:

- Department Heads (purchases of up to \$2,500 with purchase requisitions required at \$1,000; purchasing authority, including payment requests may be delegated by the Department Head to appropriate mid-management and supervisory-level employees);
- Finance Director (authorization of purchases up to \$10,000);
- City Manager (authorization of purchases of up to \$25,000);
- City Council (purchases greater than \$25,000 and all public improvement contracts greater than \$5,000 also require sealed bids and approved by the City Council)
- A purchase is defined as cost of acquisition, shipping, tax, installation, and all associated ancillary costs.

## Exceptions

The following constitutes exceptions to the formerly adopted policies and procedures:

- Emergency purchases authorized by either the City Manager or Finance Director; an emergency is defined as, "...a breakdown of machinery or equipment resulting in the interruption of an essential service, or a distinct threat to public health, safety, or welfare ("emergency") requiring the immediate purchase of supplies, materials, equipment or services.
- Sole Source; Occasionally, required supplies, material, equipment, or services are of a proprietary nature, or are otherwise of such specific design or construction, or are specifically desired for purposes of maintaining cost effective system consistency, as to be available from only one source. After reasonable efforts to find alternative suppliers, the Finance Director or designee may dispense with the requirement of a minimum of two bids and recommend making the purchase from the sole source.
- Cooperative Purchasing agreements; purchases may be made in conjunction with other public agencies or may be "piggy backed" with the bidding processes of other public agencies; examples include State of California cooperative purchasing agreements; County bids; and etc.
- Local Vendor Preference; Local preference is the practice of procurement from vendors who are City taxpayers because it stimulates the City's economy. Purchase orders are issued on the basis of quality, previous performance, ability to meet the contract requirements, availability of service and parts, delivery schedule, and payment terms/discounts. When these factors are equal except price, a preference will be given to local vendors equal to 1% of the quoted price when General Fund monies are used because 1% of the sales tax returns to the City General Fund as revenue, and effectively reduces the cost.

## Responsibilities of Departments.

Pursuant to the resolution, each Department Head shall ensure purchasing procedures are being followed by employees in the department. Further, each department shall:

- Verify that budget funds are available for items requisitioned.
- Consider the time required for the procurement process and plan for needs in advance so as not to create an artificial "emergency."
- Never "split" orders for the purpose of avoiding procurement requirements.

- Never obligate the City to unauthorized commitments. Purchase orders are to be issued BEFORE goods or services are purchased.

#### Level of Capital (Fixed Assets) Purchases

- Capital assets are major assets with a minimum total acquisition cost of \$5,000 and a useful life of at least three years. Typical examples are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and various intangible assets. Computer systems, including capital software, are classified as fixed assets. Furniture and other related durable goods are classified as fixed assets. Typically, any product, good, project, or piece of equipment that requires formal bidding are fixed assets. Assets meeting this definition are to be coded to an account number in the 4000 element object code series when acquired.
- Components of fixed assets that are associated with capital projects, may be appropriately purchased as a fixed asset and charged to a fixed asset account. All Public Works Projects are fixed assets and are to be capitalized; Specific, planned undertaking for the creation, improvement and/or repair of buildings and works, including parks and related facilities; for the construction and installation of streets, parks, recreation facilities, municipal buildings and sewers; for the general benefit of the citizenry (e.g., street lights, drains, etc.).
- Purchases that do not meet the minimum definition above are to be treated as small tools & equipment or other related supplies.



***City of Ridgecrest***  
BUDGET REVISION REQUEST

DATE OF REQUEST: \_\_\_\_\_

TRANSFER FROM: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Project: \_\_\_\_\_ \$ \_\_\_\_\_

REASON FOR REVISION: \_\_\_\_\_  
\_\_\_\_\_

TRANSFER TO: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Project: \_\_\_\_\_ \$ \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_

DEPT HEAD APPROVAL: \_\_\_\_\_

FINANCE DIRECTOR APPROVAL: \_\_\_\_\_

CITY MANAGER APPROVAL: \_\_\_\_\_

CITY ORGANIZATIONAL COMMITTEE ACTION REQUIRED: Y / N

DATE APPROVED:

COUNCIL ACTION REQUIRED: YES / NO

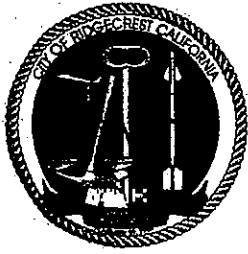
DATE APPROVED:

DATE DISAPPROVED:

REASONING:

**FINANCE DEPARTMENT ACTION:**

DATE POSTED: \_\_\_\_\_ POSTED BY: \_\_\_\_\_



# City of Ridgecrest

## Pre-Issue Check Request

Please complete this form, attach supporting documentation, and forward to the City Manager & Finance Director for approval.

Today's Date: ____/____/____	Dept. Head Authorization:	Department:
Date Needed: ____/____/____	City Manager Approval:	Amount: \$

PAYABLE TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Account Number	Project Number	Amount
- - -		\$
- - -		\$
- - -		\$
- - -		\$
- - -		\$
Budgeted? Yes <input type="checkbox"/> No <input type="checkbox"/>	Total:	\$

Description of Urgency: \_\_\_\_\_

- Instructions to A/P:
- ☐ Prepare check and forward to payee
  - ☐ Prepare check and forward to payee with supporting documents
  - ☐ Prepare check and return to requestor
  - ☐ Other \_\_\_\_\_

For Finance Department Use Only			
Date Pre-Issued: ____/____/____	Finance Director Approval	Vendor No.	Check No.

Original to Finance Department



# City of Ridgecrest

Finance Division

100 W. California Ave · Ridgecrest · CA · 93555

(760) 499-5020 Fax (760) 499-1520

[www.ci.ridgecrest.ca.us](http://www.ci.ridgecrest.ca.us)

## Check Request Form

*Please complete and forward to Accounts Payable, **with supporting documentation**, including W-9 if new vendor.*

Date: \_\_\_\_\_

Department: \_\_\_\_\_

Check Run Date: \_\_\_\_\_

Total Amount: \_\_\_\_\_

Vendor Name: \_\_\_\_\_

Address: \_\_\_\_\_

Description: \_\_\_\_\_

Account Number	Project Number	Amount

Department Head Approval: \_\_\_\_\_

### Instructions to Accounts Payable:

- ☐ Forward Check to Payee
- ☐ Forward Check to Payee with supporting documents (attach copy to send with check)
- ☐ Return Check to Requestor
- ☐ Other \_\_\_\_\_

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## **RESOLUTION NO. 22—**

### **A RESOLUTION OF THE RIDGECREST CITY COUNCIL ADOPTING PURCHASING PROCEDURES AND POLICY, AND REPEALING RESOLUTION NOS. 89-120, 89-121, 92-8.6, and 02-134 AS IT THEY RELATES TO PURCHASING POLICIES AND PROCEDURES**

### **BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIDGECREST AS FOLLOWS:**

#### **ADMINISTRATIVE PURCHASING POLICY**

##### **Purpose**

This defines the policies and procedures for the procurement of supplies, equipment, and services for the City and supersedes other policies and procedures related to purchasing.

##### **I. Scope**

The basic purchasing policy of the City is to obtain quality supplies, services, and equipment for the City's operation at the lowest cost through the use of quotes and competitive bidding whenever possible. The policies herein enumerated are within the scope of the duly revised official City/Agency budget.

##### **II. Purchasing Authority**

There are ~~four~~ five positions authorized to make purchases: (1) Information Technology Manager, (2) City Clerk, (43) Department Heads, (24) Finance Director, and (35) City Manager, and (46) City Council Members. Limits prescribed herein shall be reviewed annually by the City Council and may be changed as occasion may require by Council Resolution.

- a. A Department Head may purchase supplies, equipment, or services needed for the department up to \$~~153,000,000~~, but purchases in excess of \$1,000 must be pursuant to a purchase order. In addition, a Department Head may delegate purchasing authority up to \$~~54,000~~ to management or supervisory level employees.
- b. The Finance Director may purchase or approve for purchase supplies, equipment, or services for any department up to \$~~1530,000~~.
- c. The City Manager may purchase or approve for purchase supplies, equipment, or services for any department ~~in excess of \$10,000~~ up to \$~~350,000~~ or purchases above \$50,000 which have been approved within the budget. -

- d. ~~City Council shall approve-award all public improvement contracts requiring formal sealed bids. Purchases of supplies and equipment in excess of \$30,000 and works of improvement in excess of \$5,000 require sealed bids and City Council approval. Such purchases are to follow the bidding procedures.~~ The results of the bids, along with recommendations regarding results and awards, are to be submitted by the City Manager or designee to the City Council. The Council will declare the outcome of bids at public session.

### III. Process

- a. Purchases of less than \$1,000 do not require comparative pricing. However, comparative pricing should be used whenever practical. Purchase orders may be issued regardless of the amount when required by the vendor or when the complexity of the contract demands a formal document for clarity.
- b. A purchase order is required for purchases where the estimated cost exceeds \$1,000. Cost of acquisition includes the cost of the item plus tax, shipping, or any other related expenses. Purchase order request must consist of at least three vendor quotes unless the vendor is considered a "sole source" supplier. Purchases are not to be split to circumvent these purchasing limits.
- c. When seeking goods or services exceeding \$1,000, a purchase order is required, and the department is required to submit a purchase order request, including specifications, at least three quotes, and other supporting data, to the Finance Department before making the purchase. Upon approval, a purchase order will be issued.

### IV. Responsibilities of Departments

- a. Each Department Head shall ensure employees are following purchasing procedures in the department. Further, each department shall:
  - i. Verify that budget funds are available for items requisitioned.
  - ii. Consider the time required for the procurement process and plan for needs in advance so as not to create an artificial "emergency."
  - iii. Never "split" orders for the purpose of avoiding procurement requirements. Splitting a job to prevent bidding for a work of improvement is a felony and will be referred to the District Attorney by the City Attorney for prosecution.
  - iv. Never obligate the City to unauthorized commitments.
  - v. Purchase orders are to be issued BEFORE goods or services are purchased.

## V. Purchasing Policies

~~V.~~

### a. Ethics

In performing their duties under this policy, ~~officers~~City Council members and employees shall observe conflicts of interest and procurement statutes. ~~Officers~~City Council members and employees shall consult with the City Attorney concerning the City's interpretation of such laws. Violation of state laws pertaining to conflicts of interest or procurement will result in discipline up to termination, ~~regardless of when police agencies prosecute the violation.~~

~~City Council members~~Officers and employees shall follow the highest ethical standards in procurement. ~~Officers and employees~~ may make purchases from relatives, other than spouses, with written authorization from the City Manager.

~~a.~~

### b. Vendor Requirements

Vendors doing business within the City of Ridgecrest must obtain a Ridgecrest City business license.

All vendors must complete the vendor registration form (Attachment A) and an IRS form W-9, to be entered into the City of Ridgecrest Accounts Payable system for payment.

### c. Request of a Purchase Order

When a purchase order is required, a purchase order request must be entered into the City's Purchasing system. The request must contain sufficient information to ensure the acquisition of the correct item(s), vendor quote information, and comments indicating the purpose of the requisition. The City's purchasing system manages account budgets on a line-item basis. If the purchase order request being entered will put an account over budget, a Budget Adjustment request (Attachment B) must be completed before issuing the purchase order. Those budgets that are managed at the project level require that project line items be within budget as well. The Finance Director may allow a budget override as long as such action would not put the fund over-budget when reasonably projected to the end of the fiscal year. Purchase orders will not be made utilizing accounts that are unrelated to the type of item or service being purchased.

~~c.~~

### d. Purchase Order

The purpose of a purchase order is to manage the budget, not to pay invoices. The purchase order number is generated by the Finance Department upon final approval and acceptance of the purchase order

request. Upon completion of the purchase order, the Finance Department will distribute copies to the ordering department. The ordering department is responsible for forwarding the purchase order to the vendor/contractor.

~~d.~~

e. Amendment to Purchase Order

It is sometimes necessary to change a purchase order after it has been issued. The three most common changes are monetary, time extension, and scope of work. Only the City Manager or Finance Director may approve a formal change to an existing purchase order. The requesting department must complete a purchase order change request noting that it is for the purpose of a Contract Change Order. The purchase order change request must include a detailed description of the change/amendment. Upon approval by the Finance Director and/or City Manager, the requesting department will receive an amended purchase order reflecting the change(s). The requesting department is responsible for forwarding the change order to the vendor.

~~e.~~

f. Open Purchase Order

Open purchase orders are entered into vendors that are expected to supply products or ~~s~~Services to the City on an ongoing and/or regular basis throughout the year. Open purchase orders are closed at the conclusion of each fiscal year. A department must make a request to the Finance Department at the beginning of each fiscal year for an open purchase order to be issued for the new fiscal year.

~~f.~~

g. Request for Proposal (RFP)/-Request for Qualifications (RFQ)

In detail, the RFP/RFQ defines the terms, conditions, and specifications of goods or services required by the City. An RFP is primarily intended for large, complex projects where cost and performance are equally important. An RFQ is intended mainly for professional services. However, the RFP/RFQ may also be utilized for smaller projects. The RFP/RFQ will be used whenever the acquisition of goods or services is multi-faceted and carries a high possibility of liability for the City. ~~Generally, this is not applicable to purchases below the Finance Director's Authorization level of \$10,000.~~

Two-step RFP/RFQ: in this case, pricing is not included in the RFP/RFQ but is submitted in a separate sealed envelope. Only after selection is made on the basis of the proposal is the favored bidder's pricing information opened. The other proposal's pricing envelopes are returned to the respective bidders unopened.

Once a bid has been accepted, and a contract is signed, the money



budgeted to fund the purchase is to be encumbered via a purchase order request.

~~g.~~

h. Notice Inviting Sealed Proposals

The Notice Inviting Sealed Proposals (NISP) is prepared by the initiating division and is formal notification, through posting and advertisement by the City Clerk that the City is soliciting goods or services. This gives widespread exposure to the City's needs, expands the vendor base, and fulfills the legal responsibility of providing fair access to supplying the City's needs. The NISP must contain sufficient information to define the work and other details to the reader and the date and time at which the bids will be publicly opened and read. If expanded documentation is available, the NISP must indicate the cost, if any, plus the procedures for acquiring such documents (see II, c, City Manager Authorization). Specifications and other relative data shall be sent to the City Manager, or his authorized representative, for approval before issuing a NISP. Upon approval by the City, the Notice will be prepared by the initiating department and forwarded to the City Clerk for publication. The City Clerk must receive the Notice at least six weeks before the date and time set for opening of bids.

Formal bid opening dates will be at a time, date, and location specified in the Notice. The City Clerk, or a designee, will publicly open and declare the content of bids received at the time and place specified in the Notice. Bids received after the appointed hour for opening will be returned unopened to the sender. The City Manager or City Council may reject all bids. In addition, the City may consider responsiveness to specifications, ability to render post-purchase service, and the life cycle cost of the equipment. Bid results will be made available to interested parties following the bid reading.

For ~~public improvement projects purchases of supplies or equipment in excess of \$25,000, or works of improvement~~ in excess of \$50,000, the City Manager shall report the formal bidding results to the City Council along with recommendations regarding results and award. The Council will declare the outcome of bids at public session. If at least two bids are not received, the bid opening may be suspended pending City Council action. ~~If only one bid is obtained, the initiating department shall consult with the City's Finance Director and may exercise the option to extend the bid period up to 30 days without opening the submitted bid to allow for additional bids.~~ If the determination is made to open the sole original bid, or if no other bids are received during the bid extension, the Council may:

- ~~1).~~ Re-advertise; 2) Order the work done by City employees; 3) Award the

contract to the sole bidder based on a cost analysis evidencing the relationship of the one bid to expected market price, and 4) Negotiate a contract to the best advantage of the City.

~~h.~~

i. Credit Card Purchase

For certain purchases, the use of a credit card is expedient and sometimes even necessary (e.g., car rental). Procedures for using City credit cards are described in the City's Credit Card Policy & Procedures guide.

h.i. Receiving of Goods/ Equipment

i. Inspection and Testing

All goods procured by the City shall be subject to inspection and/or testing upon receipt or completion by the department receiving the product to assure conformance with the specifications set forth in the order. If a product is determined to be unusable, it shall be rejected and returned to the vendor as the vendor directs and for credit or replacement at their expense. Items found not to specifications but of limited usability may be conditionally accepted but only after renegotiation of the original contract.

ii. The Finance Director or their designee shall have the authority to require chemical and physical tests or any other necessary tests to ensure full compliance with the specifications.

iii. Acceptance

When goods have been received or a project has been completed to the satisfaction of the ordering department, and the specifications, the packing slip and/or other completion documentation shall be signed-off by the receiver/inspector. Information to be noted on the documents must include, as a minimum, the acceptor's signature and a legible rendering of their name and the date of receipt/completion. In addition, any deviation from the exact ordering specifications must be noted on the receiving/acceptance documents.

VI. Exceptions

- a. In case of emergency, the City Manager may authorize the Finance Director or designee to secure in the open market, at the lowest obtainable price, supplies, materials, equipment, or contractual services required, regardless of the amount of the expenditure. A breakdown in machinery or equipment resulting in the interruption of an essential service or a distinct threat to public health, safety, or welfare ("emergency") requires the immediate purchase of supplies, materials, equipment, or services. During an emergency, the affected department may purchase supplies, materials, equipment, or services after the department head has

concluded that the purchase is essential to prevent delays that may adversely affect citizens' lives, health, or safety. As soon as possible, the department head shall provide a completed purchase order request to the Finance Director or designee and a full written explanation of the circumstances.

- i. Nothing contained herein shall limit the authority of the director of emergency services or the City Manager to make purchases and take such other emergency steps as are, or maybe, authorized by the City Council in the case of a disaster or for civil defense.
- b. Occasionally, required supplies, material, equipment, or services are of a proprietary nature, or are otherwise of such specific design or construction, or are specifically desired for purposes of maintaining cost-effective system consistency, as to be available from only one source. After reasonable efforts to find alternative suppliers, the Finance Director or designee may dispense with the requirement of a minimum of ~~three~~two bids and recommend making the purchase from the sole source.
- c. The Finance Director or designee may join with other public jurisdictions in cooperative purchasing agreements. The Finance Director or designee may also buy directly from a vendor at a price established by competitive bidding by another public jurisdiction in substantial compliance with this policy, even if the City has not joined with that public agency in a formal agreement. The Finance Director or designee may also purchase from the United States of America or any state, municipality, or other public corporation or agency without following formal purchasing procedures as defined in this document.
- d. Local preference is the practice of procurement from vendors who are City taxpayers because it stimulates the City's economy. Purchase orders are issued based on quality, previous performance, ability to meet the contract requirements, availability of service and parts, delivery schedule, and payment terms/discounts. When these factors are equal except price, a preference will be given to local vendors at the discretion of the City Council ~~member or employee equal to 1% of the quoted price when General Fund monies are used because 1% of the sales tax returns to the City General Fund as revenue, and effectively reduces the cost.~~

## VII. Record Keeping

The original bid shall be filed with the Clerk, and the original documents will be filed with the Finance Department. When the purchase is final, all original documents shall be filed with the City Clerk. The Finance Department shall maintain purchasing records.

### ~~VII.~~

During the course of a Contract, the department will maintain records of contract administration. At the conclusion of the Contract, the original bids, specifications,

and other pertinent data will be forwarded, with the request for final payment, to the Finance Department.

## VIII. Payment Procedures

### a. Request for Payment

Payments are generated as a result of either a Payment Request form (Attachment C) or an Invoice. The ordering/administering department is responsible for initiating payment requests for goods received and services rendered.

Upon completing the Payment Request Form, the requesting department shall forward the completed form and proper supporting documentation to Accounts Payable. If the request is for a partial payment on a purchase order, a copy of the Purchase Order is to accompany the request; if it is for final payment on a purchase order, a notation is to be made that the purchase order is to be closed following processing of the requested payment.

### ~~a.~~

All invoices are to be sent directly to the Finance Department by the vendor. Invoices will then be submitted to the responsible department for coding and approval. It is the responsibility of the ordering department to verify that funds are available in the account number they code on the invoice. The invoice is then to be returned to the Finance Department within the time frame specified by the Finance Director. For purchases in excess of \$1,000 that require a purchase order, a copy of the Purchase Order is to accompany the invoice.

### b. Urgent/Emergency Payment (Pre-Issue Payment)

Pursuant to City of Ridgecrest Resolution 00-91 Exhibit "A" § 4, the issuance of pre-issue payment is discouraged and should be done only in emergencies or when expediting payment is required or highly desired by the circumstance as determined by the City Manager. When requesting urgent/emergency payment, the requesting division must complete a Pre-Issue Payment Request Form (Attachment D) and attach all relevant supporting documentation. The request form must be signed by the Department Head of the requesting department, the Finance Director, and the City Manager.

## IX. Surplus Supplies and Equipment

All using departments shall submit to the City Manager at such time and in such form as they shall prescribe, reports showing all supplies and equipment that are no longer used or have become obsolete or worn out.

### ~~IX.~~

The City Manager shall have the authority to sell all supplies and equipment that

any department cannot use or that have become unsuitable for City use or exchange the same for, or trade-in the same on, new supplies and equipment. The sale of such supplies & equipment shall be made to the highest responsible quotation/bid.

X. Definitions and Special Requirements

Bid

~~Written offer, more formal than a quote, to furnish supplies, equipment, vehicles, services in conformity with the specifications, delivery terms, and conditions required at a guaranteed maximum cost.~~

Bid Security

On council award procedures, except materials and supplies contracts, each bidder shall be required to submit, with the bid, either by cash, cashier's check, certified check, or Surety Bond, an amount not to exceed 10% of the aggregate amount of the bid. This requirement may be waived by the City Manager, on a case-by-case basis, before the initiation of the bid.

Capital (Fixed) Assets Threshold

Capital assets are significant assets with a minimum total acquisition cost of \$5,000 and a useful life of at least three years. Typical examples are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and various intangible assets. Computer systems, including capital software, are classified as fixed assets. Furniture and other related durable goods are classified as fixed assets. Typically, any product, good, project, or piece of equipment that requires formal bidding are fixed assets. Assets meeting this definition are to be coded to an account number in the 5300 account code series when acquired.

Continuing Performance

A continuing activity or service that extends over time, not involving solely the delivery of goods or materials.

Formal Bid

Written offer, more formal than a quote, to furnish supplies, equipment, vehicles, services in conformity with the specifications, delivery terms, and conditions required at a guaranteed maximum cost.

Lowest Responsible Bidder

The lowest responsible bidder is a bidder who, in addition to the lowest price, is financially responsible and possesses the resources, judgment skills, ability, capacity, and integrity necessary to perform the contract according to its terms.

### Materials

Basic ingredients in a relatively raw, unrefined, or unmanufactured state that may be worked into a more finished form (e.g., sand, wood, asphalt).

### Performance Guarantee

All contractors in "continuing performance" service on contracts over \$~~2550~~50,000, and all public works~~improvement~~ project contracts over \$50,000, are required to submit a performance bond, letter of credit, or cash deposit equivalent to 100% of the contract within 10 working days following award of the Contract, unless specifically exempted or modified by the City Manager or City Attorney.

### Professional Services

Professional or specialized services such as, but not limited to, those rendered by architects, attorneys, engineers, technicians, etc.

### Property Damage Insurance

All contractors engaged in service on City property are required to maintain minimum property damage insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities require higher limits.

### Public Liability Insurance

All contractors engaged in service on City property are required to maintain minimum public liability insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities will require higher limits.

### Public Improvement ~~Works~~ Project

Specific, planned undertaking for the creation, improvement and/or repair of buildings and works, including parks and related facilities; the construction and installation of streets, parks, recreation facilities, municipal buildings, and sewers; for the general benefit of the citizenry (e.g., street lights, drains, etc.).

### Quote

A verbal or written promise from the vendor/contractor guaranteeing the cost of specific goods, supplies, or services.

### Sole Source Purchase

Only one supplier (source), to the best of the requester's knowledge and belief, based upon thorough research, is capable of delivering the required product or service. Similar types of goods and services may exist, but only one supplier, for

reasons of expertise, and/or standardization, quality, compatibility with existing software or equipment, specifications, or availability, is the only source that is acceptable to meet a specific need.

#### Supplies

Goods in a manufactured state kept in the ordinary course of business for regular use or consumption (e.g., pencils, light bulbs, street signs).

#### Worker's Compensation Insurance

All contractors engaged in service on behalf of the City are required to maintain Worker's Compensation insurance in accordance with the provisions of the State of California contractor's licensing laws.

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## ADMINISTRATIVE PURCHASING POLICY

### **Purpose**

This defines the policies and procedures for the procurement of supplies, equipment, and services for the City and supersedes other policies and procedures related to purchasing.

#### **I. Scope**

The basic purchasing policy of the City is to obtain quality supplies, services, and equipment for the City's operation at the lowest cost through the use of quotes and competitive bidding whenever possible. The policies herein enumerated are within the scope of the duly revised official City/Agency budget.

#### **II. Purchasing Authority**

There are five positions authorized to make purchases: (1) Information Technology Manager, (2) City Clerk, (3) Department Heads, (4) Finance Director, and (5) City Manager. Limits prescribed herein shall be reviewed annually by the City Council and may be changed as occasion may require by Council Resolution.

- a. A Department Head may purchase supplies, equipment, or services needed for the department up to \$15,000, but purchases in excess of \$1,000 must be pursuant to a purchase order. In addition, a Department Head may delegate purchasing authority up to \$5,000 to management or supervisory level employees.
- b. The Finance Director may purchase or approve for purchase supplies, equipment, or services for any department up to \$30,000.
- c. The City Manager may purchase or approve for purchase supplies, equipment, or services for any department up to \$50,000 or purchases above \$50,000 which have been approved within the budget.
- d. City Council shall award all public improvement contracts requiring formal sealed bids. The results of the bids, along with recommendations regarding results and awards, are to be submitted by the City Manager or designee to the City Council. The Council will declare the outcome of bids at public session.

#### **III. Process**

- a. Purchases of less than \$1,000 do not require comparative pricing. However, comparative pricing should be used whenever practical. Purchase orders may be issued regardless of the amount when required by the vendor or when the complexity of the contract demands a formal document for clarity.

- b. A purchase order is required for purchases where the estimated cost exceeds \$1,000. Cost of acquisition includes the cost of the item plus tax, shipping, or any other related expenses. Purchase order request must consist of at least three vendor quotes unless the vendor is considered a "sole source" supplier. Purchases are not to be split to circumvent these purchasing limits.
- c. When seeking goods or services exceeding \$1,000, a purchase order is required, and the department is required to submit a purchase order request, including specifications, at least three quotes, and other supporting data, to the Finance Department before making the purchase. Upon approval, a purchase order will be issued.

#### IV. Responsibilities of Departments

- a. Each Department Head shall ensure employees are following purchasing procedures in the department. Further, each department shall:
  - i. Verify that budget funds are available for items requisitioned.
  - ii. Consider the time required for the procurement process and plan for needs in advance so as not to create an artificial "emergency."
  - iii. Never "split" orders for the purpose of avoiding procurement requirements. Splitting a job to prevent bidding for a work of improvement is a felony and will be referred to the District Attorney by the City Attorney for prosecution.
  - iv. Never obligate the City to unauthorized commitments.
  - v. Purchase orders are to be issued BEFORE goods or services are purchased.

#### V. Purchasing Policies

- a. Ethics

In performing their duties under this policy, City Council members and employees shall observe conflicts of interest and procurement statutes. City Council members and employees shall consult with the City Attorney concerning the City's interpretation of such laws. Violation of state laws pertaining to conflicts of interest or procurement will result in discipline up to termination. City Council members and employees shall follow the highest ethical standards in procurement. Employees may make purchases from relatives, other than spouses, with written authorization from the City Manager.
- b. Vendor Requirements

Vendors doing business within the City of Ridgecrest must obtain a Ridgecrest City business license. All vendors must complete the vendor registration form (Attachment A) and an IRS form W-9, to be entered into the City of Ridgecrest Accounts Payable system for payment.

c. Request of a Purchase Order

When a purchase order is required, a purchase order request must be entered into the City's Purchasing system. The request must contain sufficient information to ensure the acquisition of the correct item(s), vendor quote information, and comments indicating the purpose of the requisition. The City's purchasing system manages account budgets on a line-item basis. If the purchase order request being entered will put an account over budget, a Budget Adjustment request (Attachment B) must be completed before issuing the purchase order. Those budgets that are managed at the project level require that project line items be within budget as well. The Finance Director may allow a budget override as long as such action would not put the fund over-budget when reasonably projected to the end of the fiscal year. Purchase orders will not be made utilizing accounts that are unrelated to the type of item or service being purchased.

d. Purchase Order

The purpose of a purchase order is to manage the budget, not to pay invoices. The purchase order number is generated by the Finance Department upon final approval and acceptance of the purchase order request. Upon completion of the purchase order, the Finance Department will distribute copies to the ordering department. The ordering department is responsible for forwarding the purchase order to the vendor/contractor.

e. Amendment to Purchase Order

It is sometimes necessary to change a purchase order after it has been issued. The three most common changes are monetary, time extension, and scope of work. Only the City Manager or Finance Director may approve a formal change to an existing purchase order. The requesting department must complete a purchase order change request noting that it is for the purpose of a Contract Change Order. The purchase order change request must include a detailed description of the change/amendment. Upon approval by the Finance Director and/or City Manager, the requesting department will receive an amended purchase order reflecting the change(s). The requesting department is responsible for forwarding the change order to the vendor.

f. Open Purchase Order

Open purchase orders are entered into vendors that are expected to supply products or services to the City on an ongoing and/or regular basis throughout the year. Open purchase orders are closed at the conclusion of each fiscal year. A department must make a request to the Finance

Department at the beginning of each fiscal year for an open purchase order to be issued for the new fiscal year.

- g. Request for Proposal (RFP)/Request for Qualifications (RFQ)  
In detail, the RFP/RFQ defines the terms, conditions, and specifications of goods or services required by the City. An RFP is primarily intended for large, complex projects where cost and performance are equally important. An RFQ is intended mainly for professional services. However, the RFP/RFQ may also be utilized for smaller projects. The RFP/RFQ will be used whenever the acquisition of goods or services is multi-faceted and carries a high possibility of liability for the City.

Two-step RFP/RFQ: in this case, pricing is not included in the RFP/RFQ but is submitted in a separate sealed envelope. Only after selection is made on the basis of the proposal is the favored bidder's pricing information opened. The other proposal's pricing envelopes are returned to the respective bidders unopened. Once a bid has been accepted, and a contract is signed, the money budgeted to fund the purchase is to be encumbered via a purchase order request.

- h. Notice Inviting Sealed Proposals  
The Notice Inviting Sealed Proposals (NISP) is prepared by the initiating division and is formal notification, through posting and advertisement by the City Clerk that the City is soliciting goods or services. This gives widespread exposure to the City's needs, expands the vendor base, and fulfills the legal responsibility of providing fair access to supplying the City's needs. The NISP must contain sufficient information to define the work and other details to the reader and the date and time at which the bids will be publicly opened and read. If expanded documentation is available, the NISP must indicate the cost, if any, plus the procedures for acquiring such documents (see II, c, City Manager Authorization). Specifications and other relative data shall be sent to the City Manager, or his authorized representative, for approval before issuing a NISP. Upon approval by the City, the Notice will be prepared by the initiating department and forwarded to the City Clerk for publication. The City Clerk must receive the Notice at least six weeks before the date and time set for opening of bids.

Formal bid opening dates will be at a time, date, and location specified in the Notice. The City Clerk, or a designee, will publicly open and declare the content of bids received at the time and place specified in the Notice. Bids received after the appointed hour for opening will be returned unopened to the sender. The City Manager or City Council may reject all

bids. In addition, the City may consider responsiveness to specifications, ability to render post-purchase service, and the life cycle cost of the equipment. Bid results will be made available to interested parties following the bid reading.

For public improvement projects in excess of \$50,000, the City Manager shall report the formal bidding results to the City Council along with recommendations regarding results and award. The Council will declare the outcome of bids at public session. If at least two bids are not received, the bid opening may be suspended pending City Council action. If the determination is made to open the sole original bid, or if no other bids are received during the bid extension, the Council may: 1) Re-advertise; 2) Order the work done by City employees; 3) Award the contract to the sole bidder based on a cost analysis evidencing the relationship of the one bid to expected market price, and 4) Negotiate a contract to the best advantage of the City.

i. Credit Card Purchase

For certain purchases, the use of a credit card is expedient and sometimes even necessary (e.g., car rental). Procedures for using City credit cards are described in the City's Credit Card Policy & Procedures guide.

j. Receiving of Goods/ Equipment

i. Inspection and Testing

All goods procured by the City shall be subject to inspection and/or testing upon receipt or completion by the department receiving the product to assure conformance with the specifications set forth in the order. If a product is determined to be unusable, it shall be rejected and returned to the vendor as the vendor directs and for credit or replacement at their expense. Items found not to specifications but of limited usability may be conditionally accepted but only after renegotiation of the original contract.

ii. The Finance Director or their designee shall have the authority to require chemical and physical tests or any other necessary tests to ensure full compliance with the specifications.

iii. Acceptance

When goods have been received or a project has been completed to the satisfaction of the ordering department, and the specifications, the packing slip and/or other completion documentation shall be signed-off by the receiver/inspector. Information to be noted on the documents must include, as a minimum, the acceptor's signature and a legible rendering of their name and the date of receipt/completion. In addition, any deviation

from the exact ordering specifications must be noted on the receiving/acceptance documents.

VI. Exceptions

- a. In case of emergency, the City Manager may authorize the Finance Director or designee to secure in the open market, at the lowest obtainable price, supplies, materials, equipment, or contractual services required, regardless of the amount of the expenditure. A breakdown in machinery or equipment resulting in the interruption of an essential service or a distinct threat to public health, safety, or welfare ("emergency") requires the immediate purchase of supplies, materials, equipment, or services. During an emergency, the affected department may purchase supplies, materials, equipment, or services after the department head has concluded that the purchase is essential to prevent delays that may adversely affect citizens' lives, health, or safety. As soon as possible, the department head shall provide a completed purchase order request to the Finance Director or designee and a full written explanation of the circumstances.
  - i. Nothing contained herein shall limit the authority of the director of emergency services or the City Manager to make purchases and take such other emergency steps as are, or maybe, authorized by the City Council in the case of a disaster or for civil defense.
- b. Occasionally, required supplies, material, equipment, or services are of a proprietary nature, or are otherwise of such specific design or construction, or are specifically desired for purposes of maintaining cost-effective system consistency, as to be available from only one source. After reasonable efforts to find alternative suppliers, the Finance Director or designee may dispense with the requirement of a minimum of three bids and recommend making the purchase from the sole source.
- c. The Finance Director or designee may join with other public jurisdictions in cooperative purchasing agreements. The Finance Director or designee may also buy directly from a vendor at a price established by competitive bidding by another public jurisdiction in substantial compliance with this policy, even if the City has not joined with that public agency in a formal agreement. The Finance Director or designee may also purchase from the United States of America or any state, municipality, or other public corporation or agency without following formal purchasing procedures as defined in this document.
- d. Local preference is the practice of procurement from vendors who are City taxpayers because it stimulates the City's economy. Purchase orders are issued based on quality, previous performance, ability to meet the contract requirements, availability of service and parts, delivery schedule, and payment terms/discounts. When these factors are equal except price, a

preference will be given to local vendors at the discretion of the City Council or employee.

VII. Record Keeping

The original bid shall be filed with the Clerk, and the original documents will be filed with the Finance Department. When the purchase is final, all original documents shall be filed with the City Clerk. The Finance Department shall maintain purchasing records.

During the course of a Contract, the department will maintain records of contract administration. At the conclusion of the Contract, the original bids, specifications, and other pertinent data will be forwarded, with the request for final payment, to the Finance Department.

VIII. Payment Procedures

a. Request for Payment

Payments are generated as a result of either a Payment Request form (Attachment C) or an Invoice. The ordering/administering department is responsible for initiating payment requests for goods received and services rendered.

Upon completing the Payment Request Form, the requesting department shall forward the completed form and proper supporting documentation to Accounts Payable. If the request is for a partial payment on a purchase order, a copy of the Purchase Order is to accompany the request; if it is for final payment on a purchase order, a notation is to be made that the purchase order is to be closed following processing of the requested payment.

All invoices are to be sent directly to the Finance Department by the vendor. Invoices will then be submitted to the responsible department for coding and approval. It is the responsibility of the ordering department to verify that funds are available in the account number they code on the invoice. The invoice is then to be returned to the Finance Department within the time frame specified by the Finance Director. For purchases in excess of \$1,000 that require a purchase order, a copy of the Purchase Order is to accompany the invoice.

b. Urgent/Emergency Payment (Pre-Issue Payment)

Pursuant to City of Ridgecrest Resolution 00-91 Exhibit "A" § 4, the issuance of pre-issue payment is discouraged and should be done only in emergencies or when expediting payment is required or highly desired by the circumstance as determined by the City Manager. When requesting urgent/emergency payment, the requesting division must complete a Pre-

Issue Payment Request Form (Attachment D) and attach all relevant supporting documentation. The request form must be signed by the Department Head of the requesting department, the Finance Director, and the City Manager.

IX. Surplus Supplies and Equipment

All using departments shall submit to the City Manager at such time and in such form as they shall prescribe, reports showing all supplies and equipment that are no longer used or have become obsolete or worn out.

The City Manager shall have the authority to sell all supplies and equipment that any department cannot use or that have become unsuitable for City use or exchange the same for, or trade-in the same on, new supplies and equipment. The sale of such supplies & equipment shall be made to the highest responsible quotation/bid.

X. Definitions and Special Requirements

Bid Security

On council award procedures, except materials and supplies contracts, each bidder shall be required to submit, with the bid, either by cash, cashier's check, certified check, or Surety Bond, an amount not to exceed 10% of the aggregate amount of the bid. This requirement may be waived by the City Manager, on a case-by-case basis, before the initiation of the bid.

Capital (Fixed) Assets Threshold

Capital assets are significant assets with a minimum total acquisition cost of \$5,000 and a useful life of at least three years. Typical examples are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and various intangible assets. Computer systems, including capital software, are classified as fixed assets. Furniture and other related durable goods are classified as fixed assets. Typically, any product, good, project, or piece of equipment that requires formal bidding are fixed assets. Assets meeting this definition are to be coded to an account number in the 5300 account code series when acquired.

Continuing Performance

A continuing activity or service that extends over time, not involving solely the delivery of goods or materials.

Formal Bid

Written offer, more formal than a quote, to furnish supplies, equipment, vehicles,



services in conformity with the specifications, delivery terms, and conditions required at a guaranteed maximum cost.

#### Lowest Responsible Bidder

The lowest responsible bidder is a bidder who, in addition to the lowest price, is financially responsible and possesses the resources, judgment skills, ability, capacity, and integrity necessary to perform the contract according to its terms.

#### Materials

Basic ingredients in a relatively raw, unrefined, or unmanufactured state that may be worked into a more finished form (e.g., sand, wood, asphalt).

#### Performance Guarantee

All contractors in "continuing performance" service on contracts over \$50,000, and all public improvement project contracts over \$50,000, are required to submit a performance bond, letter of credit, or cash deposit equivalent to 100% of the contract within 10 working days following award of the Contract, unless specifically exempted or modified by the City Manager or City Attorney.

#### Professional Services

Professional or specialized services such as, but not limited to, those rendered by architects, attorneys, engineers, technicians, etc.

#### Property Damage Insurance

All contractors engaged in service on City property are required to maintain minimum property damage insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities require higher limits.

#### Public Liability Insurance

All contractors engaged in service on City property are required to maintain minimum public liability insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities will require higher limits.

#### Public Improvement Project

Specific, planned undertaking for the creation, improvement and/or repair of buildings and works, including parks and related facilities; the construction and installation of streets, parks, recreation facilities, municipal buildings, and sewers; for the general benefit of the citizenry (e.g., street lights, drains, etc.).

#### Quote

A verbal or written promise from the vendor/contractor guaranteeing the cost of specific goods, supplies, or services.

#### Sole Source Purchase

Only one supplier (source), to the best of the requester's knowledge and belief, based upon thorough research, is capable of delivering the required product or service. Similar types of goods and services may exist, but only one supplier, for reasons of expertise, and/or standardization, quality, compatibility with existing software or equipment, specifications, or availability, is the only source that is acceptable to meet a specific need.

#### Supplies

Goods in a manufactured state kept in the ordinary course of business for regular use or consumption (e.g., pencils, light bulbs, street signs).

#### Worker's Compensation Insurance

All contractors engaged in service on behalf of the City are required to maintain Worker's Compensation insurance in accordance with the provisions of the State of California contractor's licensing laws.



**CITY OF RIDGECREST  
100 West California Avenue  
Ridgecrest, California 93555**

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## Office of the City Treasurer

### INVESTMENT POLICY FOR PUBLIC FUNDS

#### 1. Purpose

This statement is intended to establish the policies for prudent investment of the City's funds, and to provide guidelines for suitable investments.

It is the policy of the City of Ridgecrest to invest public funds not required for immediate day-to-day operations in safe and liquid investments having a market-average rate of return while conforming to all state statutes governing the investment public funds. The ultimate goal is to enhance the economic status of the City while protecting its funds.

The investment policies and practices of the City of Ridgecrest are based upon Federal, State, and local law and prudent money management.

This statement is intended to provide direction for the investment of the City's temporary idle cash under the prudent investor rule. Civil code Section 2261, et seq. States in part "investing...for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of their own affairs..."

#### 2. Objectives

The primary objectives of the City's investment policy are:

- Safety
- Liquidity
- Yield

The City strives to maintain the level of investment of all idle funds as near 100% as possible, through the optimum operation of its cash management system which is designed to accurately monitor and forecast expenditures and revenue. The City attempts to obtain the highest yield on its investment consistent with preservation of principal and liquidity and consistent with the cooperation of the City's operating departments in avoiding sudden cash withdrawals, loss of interest and possible penalties.

The "Prudent-Investor Standard" as defined in the Government Code of the State of California for liquidity, safety, and return shall guide the City's investment policy. This objective provides that when making decision, the prudent investor shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency, thus realizing and optimizing the investment objectives of safety, liquidity, and yield.

### 3. Funds to be Invested

This policy governs the prudent investment of all idle funds of the City of Ridgecrest. City is defined as the City of Ridgecrest, the Redevelopment Agency, the Ridgecrest Public Financing Authority, Assessment Districts, as well as any future component units of the City, the Agency, or the Authority. Specifically, the funds under investment include:

- General Fund
- All Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Trust & Agency Funds
- Bond Reserve Funds
- Trust & Agency Funds
- Any new funds that the City Council may create during the fiscal year

### 4. Delegation of Authority-Adoption of Policy

The City invests in the spectrum of instruments allowable under the Government Code Section 53600 et. seq. of the State of California. The City Council has delegated, by resolution, the authority to invest to the City Treasurer, subject to the limitations set forth in the Investment Policy. The City shall hold its public funds investor harmless for responsible transactions undertaken in accordance with the Investment Policy. The investment policy shall be annually rendered by the City Treasurer and be adopted by City Council resolution.

## 5. Investment Strategy & Diversification

To maximize returns, the economy and various markets are monitored carefully in order to assess the probable course of interest rates. The City lengthens its maturities when rates are falling and shortens maturities when rising. The City attempts to take advantage of imperfections in the market where a security's price is out of line with other investments, and tries to improve yields during contra cyclical changes in interest rates and through the purchase of occasional odd lots which are offered at bargain prices.

The City of Ridgecrest will diversify its investments by security type, institution, and maturity. The only exception is with the Local Agency Investment Fund. With the exception of U.S. Treasury securities and authorized investment pools no more than 50% of the City's total investment portfolio may be with a single investment instrument or financial institution.

## 6. Selection of Financial Institutions

The Finance Director/City Treasurer (or designated staff) shall investigate all institutions that wish to do business with the City in order to determine if they are adequately capitalized, make markets in securities appropriate to the City's needs, and agree to abide by the City's Investment Policy. All financial that desire to become qualified bidders for investment transactions must complete City's "Broker/Dealer Request for Information" and "Broker/Dealer Certification".

The Finance Director/City Treasurer shall conduct an annual review of the financial condition and other qualifications of all approved financial institutions and broker/dealers to determine if they continue to meet the City's guidelines for qualifications as defined in this section. Additionally, the City shall keep the current audited financial statements on file for each approved financial institution and broker dealer with which the City does business.

## 7. Investment Instruments

The City invests in the following investment instruments as approved by the California Government Code:

Securities of the U.S. Government, the State of California or any component units.

Local Agency Investment Fund (State of California) Demand Deposits.

Certificates of Deposit (Time Deposits) placed with commercial banks and savings and loan companies.

Bankers Acceptances.

Re-purchase Agreements.

Passbook Saving Account Demand Deposits.

Other investments that are, or may become, legal investments through the State of California Government Code and with prior approval of the City Council.

- a. In addition to following all legal guidelines, the portfolio shall preserve principal, maintain adequate liquidity to meet all City obligations, contain an appropriate level of interest rate risk, and with the exception of the Local Agency Investment Fund (LAIF) be diversified across types of investments, maturities, and institutions to minimize credit risk and maintain an appropriate return.
- b. Repurchase Agreements – Master Repurchase Agreements Required  
Investments in repurchase agreements are allowable and shall be made only with financial institutions with which the City has an executed master repurchase agreement. The financial institution must be a primary dealer of the Federal Reserve Bank of New York.

#### 8. Investment Pools/Mutual Funds

A thorough investigation of any pooled investment funds, including mutual funds is required prior to investing, on a continual basis. To accomplish this a questionnaire will be used to evaluate the suitability of the pooled fund. The questionnaire will answer the following general questions:

- A description of eligible investment securities, and a written statement of investment policies and objectives;
- A description of interest calculations and how it is distributed, and how gains and losses are treated.
- A description of how the securities are safeguarded (including the settlement processes) and how often the securities are priced and the program audited;
- A description of who may invest in the program, how often, and what size deposit and withdrawal is allowed;
- A schedule for receiving statements and portfolio listings;
- Are reserves, retained earnings, etc. utilized by the pool/fund?
- A fee schedule and when and how the fees are assessed;
- Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

## 9. Policy Criteria for Selecting Investment, in Order of Priority

### A. Safety

Safety and the minimizing of risk associated with investing refers to attempts to reduce the potential for loss of principal, interest or a combination of the two. The first level of risk control is found in state law, which restricts the particular type of investments permissible for municipalities. The second level of risk control is reduction of default risk by investing in instruments that appear upon examination to be the most credit worthy. The third level of risk control is reduction of market risk by investing in instruments that have maturities coinciding with planned dates of disbursement, thereby eliminating risk of loss from a forced sale.

### B. Liquidity

Liquidity refers to the ability to easily sell at any time with a minimal risk of losing some portion of principal or interest. Liquidity is an important quality for an investment to have, for at any time the City may have unexpected or unusual circumstances that result in larger disbursements than expected, and some investments may need to be sold to meet the contingency. Most investments of the City are highly liquid, with the exception of Time Certificates of Deposits issued by banks and savings and loans companies. Maturity dates for Time Certificates of Deposits shall be selected in anticipation of disbursement needs, thereby obviating the need for forced liquidation or lost interest penalties.

### C. Yield

Yield is the potential dollar earnings as investment can provide, and also is sometimes described as the rate of return. The City attempts to obtain the highest yield possible when selecting an investment, provided that the criteria stated in the Investment Policy for safety and liquidity are met.

## 7. Policy Constraints

The City operates its investment program with many State and self-imposed constraints. It does not speculate; it does not buy stock or corporate bonds; it does not deal in futures or options; it does not purchase on margin through Reverse Re-purchase Agreements. The weighted average life of the portfolio is maintained within limits dictated by the cash flow needs of the City. The City diversifies its investment to reduce potential default or market risks. The portfolio is carefully monitored to assure the prudent management of the portfolio.

8. Selection of Investment Contracts

The City determines those firms (broker, broker/dealers, banks, and savings and loans) with which it will do investment business based on the following criteria:

- A. Being authorized under California Government Code Section 53635.5 to transact investments within local agencies.
- B. Receipt of a positive, audited financial statement. The City Treasurer shall annually review the financial condition and registrations of qualified financial institutions and brokers/dealers with whom the City/Agency/Authority does business.
- C. Being in business for a minimum of seven years in the State of California as evidence as appropriate experience in California.
- D. These may include primary dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1.
- E. Other rules and regulations as may from time to time be either enacted by State law or administrative necessity as determined by the City Treasurer.

9. Safekeeping & Collateralization

Securities purchased from broker/dealers (if any) shall be held in third party safekeeping by the trust department of the City's bank or other designated third party trust, in the City's name and control.

Collateralization shall be required on certificates of deposits and repurchase agreements. In order to anticipate market changes and provide for a level of security for all funds, the collateralization level will be 105% of market value of principal and accrued interest or the minimum required in the California Government Code (whichever is greater). Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral substitution is granted with the written approval of the City Treasurer.

All securities will be received and delivered using a delivery vs. payment basis, which ensures that securities are deposited with the third party custodian prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts. Investments in the Local Agency Investment Fund or mutual funds are undeliverable and are not subject to delivery or third party safekeeping.



10. Investment Controls & Investment Procedures

The City has a System of Internal Investment Controls and a Segregation of responsibilities of Investment Functions. All requests for investment transactions are over the signatures of any two of the following four city officials: 1) Treasurer, 2) City Manager, 3) Mayor, 4) Deputy City Treasurer. In the absence of the City Treasurer, the Deputy City Treasurer, or the City Manager, as designated by the City Treasurer will act as the Treasurer and will make the investment decisions (normally based on the criteria outlined by the Treasurer prior to his departure on business or vacation).

The City Treasurer shall establish a separate written investment procedures manual for the operation of the investment program consistent with this policy. The procedures should explicitly include reference to: safekeeping, wire transfer agreements, banking service contracts, cash flow forecasting, and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Treasurer.

11. Investment Reports

- A. The Treasurer annually renders a Statement of Investment Policy to the City Council for their approval.
- B. The Treasurer renders an investment report at the frequency dictated by State law, to the City Manager and City Council showing the type of investment, institution, date of maturity, amount of deposit, current market value for all securities with a maturity of more than 12 months, rate of interest, specifying in detail each investment in Re-purchase Agreements, and such other data as may be required by the City.
- C. The Investment Report states its relationship to the Statement of Investment Policy by indicating each and every instance that there is a divergence from or violation of Policy or stating that the report is in compliance with the approved Statement of Investment Policy.

12. Investment Audits

Annually, the City Council reviews and evaluates the investment program and updates the Statement of Investment Policy. The City's auditor will include in the scope of the audit investments executed, matured, and ongoing. Appropriate City staff will assist the Treasurer in confirming the accuracy of his reports and will confirm correlation with City's system of accounts.

13. Benchmark Standard

The benchmark for the portfolio is the 6-month T-Bill rate.

14. Ethics & Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Any potential conflicts shall be disclosed to the City Treasurer, City Manager, or the City Attorney.

## **GLOSSARY**

**AGENCIES:** Federal agency securities and/or Government-sponsored enterprises.

**ASKED:** The price at which securities are offered.

**BANKERS' ACCEPTANCE (BA):** A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**BENCHMARK:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**BID:** The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

**BROKER:** A broker brings buyers and sellers together for a commission.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit, or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):**

The official annual report for the City of Ridgecrest. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**COUPON:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DEBENTURE:** A bond secured only by the general credit of the issuer.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus

payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DERIVATIVES:** (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small-business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):**

Government sponsored wholesale banks (currently 12 regional banks) that lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder owned corporation. The corporation's purchases include a variety of adjustable mortgages and second

loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae):** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FmHA mortgages. The term "passthroughs" is often used to describe Ginnie Maes.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**OFFER:** The price asked by a seller of securities. See Asked and Bid.

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

**PRUDENT INVESTOR RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

**REPURCHASE AGREEMENT (RP OR REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES & EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15C3-1:** See Uniform Net Capital Rule.

**STRUCTURED NOTES:** Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations that have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY BONDS:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**TREASURY NOTES:** Medium-term coupon bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment, expressed as a percentage.

(a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security.

(b) **NET YIELD or YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## City of Ridgecrest Vehicle & Equipment Replacement Fund Policy (DRAFT)

### Purpose

The purpose of establishing a Vehicle & Equipment Replacement Fund policy is to establish procedures to ensure that adequate funds will be available to purchase fleet assets and to fund that part of the City of Ridgecrest's (City) capital budget related to the purchases, thereby stabilizing the budgeting for major fleet purchases. The Vehicle & Equipment Replacement Fund is intended to:

- a) Ensure adequate funds are available to fund the replacement of vehicles, technology and equipment.
- b) Stabilize budgeting for major purchases.
- c) Ensure City employees are operating vehicles that are mechanically sound.
- d) Ensure the City is using fuel efficient equipment and to implement vehicles powered by alternative fuels when feasible.
- e) Provide sufficient cash flows for annual purchases of equipment greater than or equal to \$5,000.

### Funding of Fleet Assets

- a) All assets purchased through the Vehicle & Equipment Replacement Fund are approved during the regular budget process prior to purchase. Accessories for fleet assets may be funded by the Vehicle & Equipment Replacement Fund as follows:
  - i. Accessories that will be funded by the Vehicle & Equipment Replacement Fund
    - 1. Initial purchase of accessories attached to the unit or required for the unit to perform its intended function.
    - 2. PC peripherals, i.e. wiring and laptop mounts.
    - 3. Accessories must be included in total cost of vehicle/equipment purchase.
  - ii. Accessories that will not be funded by the Vehicle & Equipment Replacement Fund
    - 1. Maintenance items or services.
    - 2. Accessories added to the unit or replaced after the initial purchase is made and the unit is put into service.
- b) Any department that purchases vehicle or equipment under the Vehicle & Equipment Replacement Fund will be charged a monthly replacement fee for each asset for allocated to their use from the Vehicle & Equipment Replacement Fund. Such fee will provide funds to purchase replacement assets
- c) Money received from assets under the Vehicle & Equipment Replacement Fund sold as surplus property will be credited to the Vehicle & Equipment Replacement Fund.

- d) For vehicles and equipment that are not currently funded in the Vehicle & Equipment Replacement Fund, the department is responsible for budgeting funds needed for the purchase.

#### Vehicle & Equipment Replacement Fund Revenues

- a) New Assets to the fund
  - a. For the initial purchase the department will be responsible for funding the purchases with their regular operating budget; the asset may then be added to the fund and replacement fees will be charged.
  - b. Departments will be charged a monthly replacement fee for assets assigned to them. Fees will be calculated in accordance with the following formula:  
$$\text{Contribution} = \text{Asset Cost} / \text{Expected Useful Life}$$
  - c. The annual contribution amount is divided by 12 for monthly transfers from the department to Vehicle & Equipment Replacement Fund.
- b) Replacement assets will be charged the standard rate as determined by the fee formula.
- c) Assets kept in the fleet beyond their expected useful life will no longer be charged the replacement fee.
- d) To be replaced by Vehicle & Equipment Replacement Fund, donated or grant-funded assets or equipment must be approved as new additions to the fleet and will be subject to applicable fees.
- e) Maintenance costs are not included in the fee.

#### Acquisition of Assets

- a) Requests for new assets to the fleet must include:
  - a. The estimated service level impact of the new asset to the department's operation.
  - b. An estimated acquisition price of equipment, including all additional parts to make equipment operational.
  - c. Asset useable life expectancy
  - d. An estimated monthly fee to be budgeted.

#### Asset Replacement

- a) At the budget kick off meeting each year, departments with assets in the Vehicle & Equipment Replacement Fund will receive a spreadsheet with assets listed with the total amount paid in to the fund, remaining asset life, new assets added since the prior budget year, and the total to be budgeted for replacement fees in the upcoming budget year.
- b) During the budget process the department shall annually identify assets that are candidates for replacement and submit budget request for replacement.

- a. All vehicle and equipment replacements are considered proposed until such time as the next year's budget is formally approved by Council.
- c) Police patrol vehicles will be considered eligible for replacement when they have meet the expected useful life or 100,000 miles, which ever happens first.

#### Disposition of Fleet Assets

- a) Insurance Replacements
  - a. If asset considered a total loss by the insurance company will be replaced by the Vehicle & Equipment Replacement Fund.
    - i. Insurance proceeds for totaled assets/equipment will be deposited in the Vehicle & Equipment Replacement Fund and subtracted from the balance of replacement fees still due
    - ii. Asset fees will continue for the totaled asset till the total replacement fee is paid.

Appendix A-Expected Useful Life Schedule	
Vehicles:	
Police emergency response	5 years or 100,000 miles
Basic sedans, police non-emergency response, pickup trucks.	7 years
Large Trucks	10 years
Equipment	
\$5,000 - \$25,000	5 to 10 years
\$25,001 or more	10 to 20 years, or as needed
Technology:	
Server, Misc. Items	Determined on a case-by-case basis